

# **ULSTER COUNTY**

## **CENTRALIZED PROPERTY TAX ADMINISTRATION PROGRAM – ASSESSMENT STUDY**

Submitted To  
**Mr. David B. Donaldson, Chairman**  
**And**  
**The Ulster County Legislature**

Ulster County Office Building  
244 Fair Street  
Kingston, New York 12402

Submitted By  
David W. Briggs, IAO  
**BRIGGS APPRAISAL SERVICE**  
13 Church Street  
Cortland, N.Y. 13045

Dated: January 12, 2009



# BRIGGS APPRAISAL SERVICE

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Mr. Donald B. Donaldson, Chairman  
And the Ulster County Legislature  
Ulster County Office Building  
244 Fair Street  
Kingston, New York 12402

Dear Mr. Donaldson:

It is my pleasure to present the Final Ulster County Centralized Property Tax Administration Program Assessment Study. The final report is essentially the same as my draft report. I received comments from the Ulster County Real property Tax Agency Office, The New York State Office of Real Property Services and certain Ulster County Assessors. After consultation with Ms. Dorothy Martin, the appropriate comments and clarifications have been included in the final report.

As you will find I have outlined the following assessment program options:

Existing Assessment Programs

County Assessing Program

County Agreements For Assessment Services

Consolidated Assessment Program

Coordinated Assessment Programs

The goal of the study is to provide information to determine the most effective real property tax administration program for Ulster County. The objectives of the program are to achieve uniform treatment for all tax parcels and property owners in the county. This is beneficial in the following ways:

TRANSPARENCY -“Is it simple enough for taxpayers to fully understand?”

EQUITY -“ Does it treat every parcel in the same manor?”

EFFICIENCY -“Is it the lowest cost for a specific level of service?”

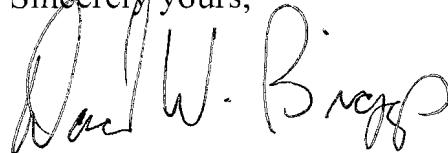
As part of this Centralized Property Tax Administration Program – Assessment Study, questionnaires were sent to each Town Supervisor, City Mayor and Town Assessor. Town Supervisors that responded to the questionnaire were from the Towns of Denning, Esopus, Gardiner, Lloyd, Marbletown, Marlborough, Shawangunk, and Wawarsing. All municipal Assessors, with the exception of the City of Kingston and Town of Hardenburgh, responded to the questionnaire. Their responses were analyzed, and are the basis for this report. In addition various assessment programs, already in place throughout New York State, provided the basis for certain conclusions in this report.

I would like to thank Dorothy Martin, Director of the Ulster County Real Property Tax Agency, The Ulster County Town Supervisors, and the Ulster County Assessor for their assistance in the preparation of this report.

I trust you and the Ulster County Legislature will find the study informative, complete and helpful in the determination of an assessment program that best serves the Ulster County taxpayers.

If you have any further question or comments, please feel free to contact me at the above address.

Sincerely yours,

A handwritten signature in black ink that reads "David W. Briggs". The signature is written in a cursive style with a large initial "D" and "B".

David W. Briggs, IAO  
BRIGGS APPRAISAL SERVICE

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## EXECUTIVE SUMMARY

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 property tax systems. The final deadline for grant applications has passed, and 52 counties will be receiving grants expecting to total \$4.8 million.

Two CPTAP grants were made available to almost every county in the state. \$50,000 (made available in two payments) was made available to study reforms to the system for assessing property. An additional \$50,000 was available to study and implement a countywide database for property tax collection/enforcement (with \$25,000 to conduct the study and an additional \$25,000 to defray the cost of implementation).

Compared to almost all other states, New York's property tax system is notoriously 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 one of 12 states that does not mandate a reassessment cycle. Meanwhile, it has nearly 700 school districts that overlap, 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 particulars of their county, local officials are determining what will work best for their taxpayers and the taxing jurisdictions, alike.

The goal of the program is to achieve common treatment (including a common level of assessment and equalization rate) for all parcels in a county, which 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?"

These are the core goals of a good property tax system.

In terms of structure various models are emerging as options to improve equity, transparency and efficiency: county-run systems; municipal-run

systems where communities contract with the county for key support services; municipal-run systems where communities contract among themselves to treat all parcels identically; as well as various hybrids of these and possibly additional options.

Again, the focus has been on uniform treatment of all parcels across municipal boundaries, rather than on the structure that will serve as a vehicle to improve the system.

In all but a handful of counties, the level of assessment varies from one municipality to another (with the widest range in one county being from .71 to 100). Some municipalities haven't reassessed since the civil war, while others maintain 100% assessments each year. This creates enormous disparities leading to taxpayer confusion, particularly in regard to apportionment of school and county tax levies.

Further complicating the system, all but two of New York's counties assess at the municipal level. (Assessing is conducted at the county level in Nassau and Tompkins Counties, while New York City administers the assessing function for all of its five boroughs). Of the nearly 500 municipalities in the state that share an assessor, 146 do so formally through Coordinated Assessment Programs (CAPs), while the rest do so informally.

The assessing study grants are empowering each county to find its own path to improved assessing. It is expected that counties will define that path by fully documenting the existing system, identifying problems, costs, service levels and ideas for improvement, and coming up with a set of changes and a plan to get there.

From the local official's perspective, achieving common treatment of all parcels across municipal boundaries in a county will undoubtedly improve equity, transparency and efficiency for taxpayers. In addition, such counties will have far greater control of their equalization rates. Those counties may also be able to qualify for enhanced aid from ORPS for quality assessing that affects all parcels in a county.

Source – NYSORPS

To fully understand and study an effective Centralized Property Tax Assessment Administration program, one must first understand the Ulster County history and its demographics.

# Ulster County, New York

## Demographics

From Wikipedia

| Statistics        |                 |
|-------------------|-----------------|
| <b>Founded</b>    | 1683            |
| <b>Seat</b>       | Kingston        |
| <b>Area</b>       |                 |
| - <b>Total</b>    | 1,161 sq mi     |
| - <b>Land</b>     | 1,127 sq mi     |
| - <b>Water</b>    | 34 sq mi, 2.95% |
| <b>Population</b> |                 |
| - <b>(2000)</b>   | 177,749         |
| - <b>Density</b>  | 158/sq mi       |

**Ulster County** is a county located in the state of New York, USA. It sits in the state's Mid-Hudson Region of the Hudson Valley. As of the 2000 census, the population is 177,749. However, recent population estimates completed by the United States Census Bureau for the 12-month period ending July 1 (2007) are at 181,860 residents. It is the northernmost county and largest county (by land area) in the New York Metropolitan Area. The county seat and only large city is Kingston. The county is named for the Irish province of Ulster, then an earldom of the Duke of York (later James II).

## History

In 1683, the Province of New York established its first twelve counties. Ulster County was one of them. Its boundaries at that time

included the present Sullivan County, and portions of the present Delaware, Orange, and Greene Counties.

In 1777, the capital of New York State (the first state capital of independent New York) was established at Kingston, though it was subsequently moved when the British burned that city.

In 1797, portions of Otsego and Ulster Counties were split off to create Delaware County.

In 1798, the southernmost towns in Ulster County were moved into Orange County, to compensate Orange for breaking away the southernmost portion of that county in order to form Rockland County.

In 1800, portions of Albany and Ulster Counties were split off to create Greene County.

In 1809, Sullivan County was split off from Ulster County.

## **Geography**

Ulster County is in the southeast part of New York State, south of Albany, immediately west of the Hudson River. Much of the county is within the Catskill Mountains and the Shawangunk Ridge. Ulster County also has Sam's Point Preserve, which includes rare dwarf pine trees and Verkeerderkill falls.

The highest point is Slide Mountain, at approximately 4,180 feet above sea level. The lowest point is sea level along the Hudson River.

According to the U.S. Census Bureau, the county has a total area of 1,161 square miles, of which, 1,126 square miles of it is land and 34 square miles of it is water. The total area is 2.95% water.

The New York State Thruway Interstate 87 runs north-south through the county, carrying a lot of traffic to and from New York City and its surroundings.



## Cities, Towns, and Villages

- Denning (town)
- Ellenville (village in Wawarsing)
- Esopus (town)
- Gardiner (town)
- Hardenburgh (town)
- Hurley (town)
- Kingston (city)
- Kingston (town)
- Lloyd (town)
- Marbletown (town)
- Marlborough (town)
- Milton (hamlet)
- New Paltz (town)
- New Paltz (village)
- Olive (town)
- Plattekill (town)
- Rochester (town)
- Rosendale (town)
- Saugerties (town)
- Saugerties (village)
- Shandaken (town)
- Shawangunk (town)
- Ulster (town)
- Wawarsing (town)
- Woodstock (town)

*There are several hamlets located within each town.*

## Demographics

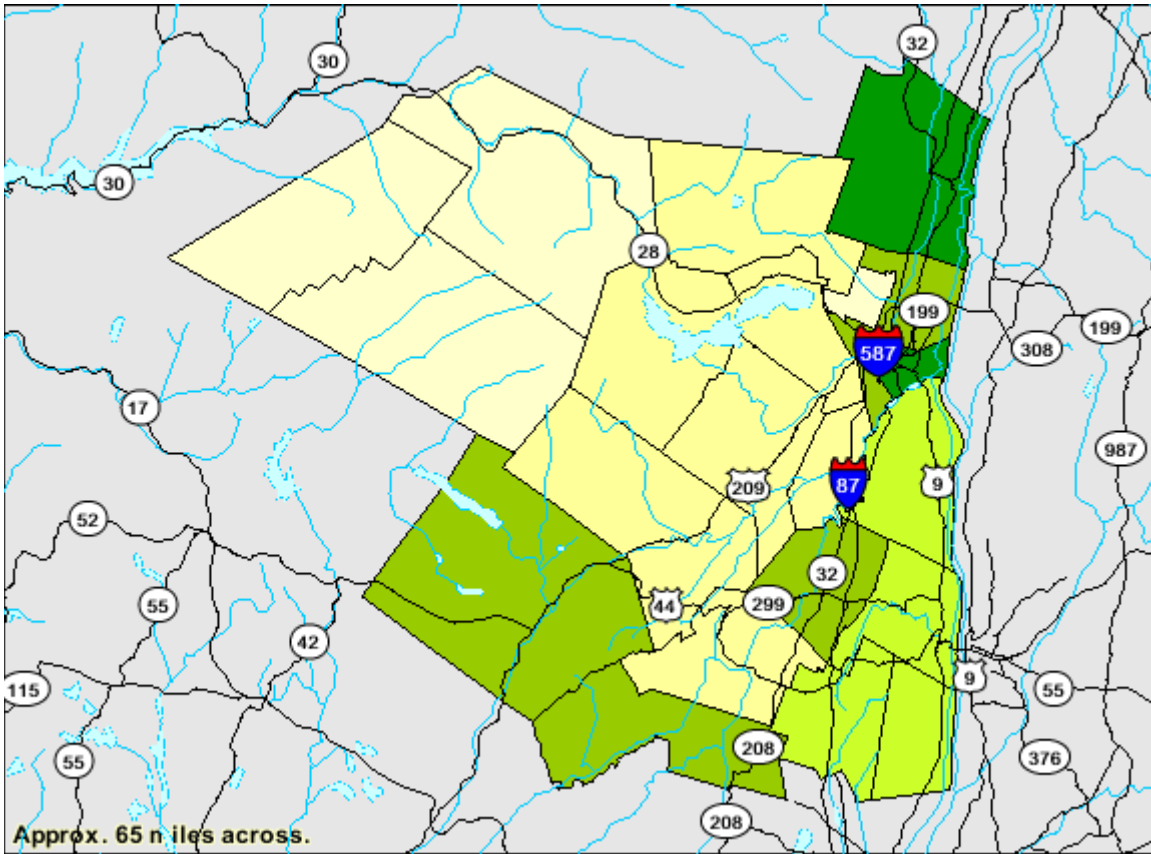
As of the census of 2000, there were 177,749 people, 67,499 households, and 43,536 families residing in the county. The population density was 158 people per square mile. There were 77,656 housing units at an average density of 69 per square mile.

There were 67,499 households out of which 30.70% had children under the age of 18 living with them, 49.20% were married couples living together, 10.90% had a female householder with no husband present, and 35.50% were non-families. 27.90% of all households were made up of individuals and 10.20% had someone living alone who was 65 years of age or older. The average household size was 2.47 and the average family size was 3.03.

In the county the population was spread out with 23.50% under the age of 18, 8.70% from 18 to 24, 29.70% from 25 to 44, 24.70% from 45 to 64, and 13.30% who were 65 years of age or older. The median age was 38 years. For every 100 females there were 99.10 males. For every 100 females age 18 and over, there were 96.60 males.

The median income for a household in the county was \$42,551, and the median income for a family was \$51,708. Males had a median income of \$36,808 versus \$27,086 for females. The per capita income for the county was \$20,846. About 7.20% of families of the population were below the poverty line, including 13.00% of those under the age of 18 and 8.70% of those over the age of 65.

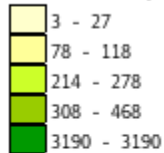
# ULSTER COUNTY POPULATION



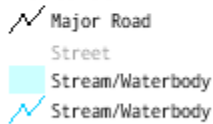
## Legend

### Data Classes

Persons/Sq Mile



### Features



Items in graytext  
are not visible  
at this zoom level

## Government and politics

Ulster had long had a county-scale version of a council-manager government, with the county legislature hiring a county administrator to handle executive functions. The chair of the legislature had a great deal of power and was only accountable to the voters of his own district. The only countywide elected officials were the County Treasurer, County Clerk, District Attorney and Sheriff.

In 2006, voters approved the first-ever county charter, changing to an elected executive branch. Ulster will hold elections in 2008 for its first-ever county executive and comptroller.

## Additional County Information

Ulster County contains a large part of Catskill Park and the **Catskill Forest Preserve**. The former Delaware and Hudson Canal brought Pennsylvania coal to Kingston on the Hudson. Former Orleans band member John Hall served in the Ulster County legislature before moving to the 19th Congressional District to run for Congress.

The former Ulster and Delaware Railroad runs through Ulster County. There are three railroad attractions in the county on this corridor: Trolley Museum of New York, Catskill Mountain Railroad, and Empire State Railway Museum.

The Ulster County Fair has been held in New Paltz for many years and has been described as The Best Six Days of Summer.

Woodstock was a music festival, billed as “An Aquarian Exposition”, held at Max Yasgur's 600 acre dairy farm in the rural town of Bethel, New York from August 15 to August 18, 1969. Bethel (Sullivan County) is 43 miles southwest of the village of Woodstock, New York, in adjoining Ulster County.

The festival exemplified the counterculture of the late 1960s – early 1970s and the "hippie era". Thirty-two of the best-known musicians of the day appeared during the sometimes rainy weekend in front of nearly half a million concertgoers.

## **CURRENT ULSTER COUNTY ASSESSING FUNCTION**

The assessing function in Ulster County is currently performed at the municipal (Town or City) level. There are twenty towns, one city and three villages. The Village of Ellenville remains its own assessing unit. The Villages of New Paltz and Saugerties have turned over their assessing responsibilities to the Town. All municipalities, except one, have a Sole Appointed Assessor which serves a six year term. The current term expires on September 30, 2013. The one Town exception (Town of Shandaken) has a three person elected Assessor Board. Twenty one Assessors service the twenty one municipalities. Four municipalities share two Assessors. All but five municipalities have full time Assessor's offices. All but two have some type of additional staff assisting the Assessor with their duties (See Chart on Page 15).

A potential recommendation for consolidation is for the Village of Ellenville to turn over its assessing responsibilities to the Town of Wawarsing. This would conform to the rest of the Village assessing practices currently in place in Ulster County and would eliminate any possible duplication of assessment services.

The full time Assessors office hours range from 30 to 40 hours per week. Many Assessors, who responded to the survey, indicated that additional work hours are necessary, especially through the exemption renewal process. Very few municipalities compensate the Assessor for this additional work time (See Chart on Pages 15 & 17).

Nine of the twenty one municipalities have Assessors with professional assessment designations. The designation of IAO is given from the New York State Institute of Assessing Officers after an applicant proves their qualification by time served as an Assessor and successfully completing an examination. All the designated Assessors in Ulster County have the IAO designation (See Chart on Page 15).

With the exception of the four municipalities that share two Assessors there is little formal collaboration in the assessment function. Ulster County has no Consolidated Assessing Units (CAPS), Cooperative Assessing Agreements, or does any municipality contract for any assessment services with the Ulster County Real Property Tax Office. It should be noted that the Real Property Tax Office currently does not offer any assessment services.

Collaboration does, however, exist informally. The Ulster County Assessor's Association has representation from all municipalities. The Association meets regularly and coordinates assessment practices throughout the County. The best example of this collaboration is in the Equalization Rate process. The Ulster County Assessor's Association has established a county wide system for determining residential trends, commercial trends, land values, etc. which the New York State Office of Real Property Services utilizes in the determination of Equalization Rates for the municipalities in Ulster County. See Table – 1 on page 32 for 2008 Ulster County Equalization Rates.

Levels of assessments vary greatly throughout Ulster County. They range from a low of 1.55% to 100% in municipalities that completed reassessments in 2008 (See Chart on Page 16).

Of importance to note is that municipal wide physical property data was last collected between the 1960's to 2008 depending on the municipality (See Chart on Page 16). This is of particular importance when investigating any county wide assessing options. This will be further discussed later in this report.

Sixteen of the twenty one municipalities have conducted reassessments since the year 2000. There were three municipalities that completed reassessment projects in 2008. Three municipalities will be conducting annual reassessment starting in 2009, with one other municipality dropping out of the annual reassessment program in 2007. Ten other municipalities reassess in a cyclic basis. The time frame varies but most Towns reassess on a three to five year basis. Seven of the ten municipalities are planning reassessment updates in 2009 to 2011. Currently, periodic reassessment appears currently to be the most utilized assessment update process in Ulster County (See Chart on Page 16).

Other related specific assessment issues facing Ulster County include the Homestead Tax Option and New York City Watershed properties.

The Homestead Tax Option is a locally adopted option that establishes Two separate property tax rates. One lower tax rate for residential property owners (Homestead Tax) and a higher rate for all other property owners (Non-Homestead Tax). Currently only the City of Kingston and the

Kingston School District have adopted the Homestead Tax Option. The Homestead Tax Option is further discussed on Page 33 of this report.

Four Ulster county municipalities have New York City Watershed properties located within their boundaries. Most watershed properties consist of reservoirs, used to provide water to New York City. Municipal owned watershed properties are unique, difficult to appraise, and consequently difficult to assess. When assessed, either in conjunction with a reassessment project or as a result of litigation, private or advisory appraisals provided by the New York State Office of Real Property Services assist the local Assessor in determining an appropriate assessment. It is most likely that advisory watershed appraisals would continue to be requested with any Ulster County related assessment program.

## **ULSTER COUNTY REAL PROPERTY TAX SERVICE AGENCY**

The Ulster County Real Property Tax Service Agency is a county agency that exists to provide services that assist local government officials and the Ulster County taxpayers with real property tax issues.

The Ulster County Real Property Tax Service Agency is located in the County Office Building, Kingston, New York and is staffed by Ms. Dorothy A. Martin, Director and nine other employees.

The Office's primary functions include:

Maintains Ulster County Tax Maps.

Produces Assessment Rolls and Tax Bills for all Towns and some School Districts.

Provides a common, county wide, assessment data base. New York State Office of Real Property Services Version 4 in utilized.

Production of Full Disclosure Assessment Notices.

Provides technical support to all Assessors in Ulster County.

Disseminates information and new State legislation to all Assessors in Ulster County.



**MISSION STATEMENT  
OF THE  
ULSTER COUNTY REAL PROPERTY TAX  
SERVICE AGENCY**

The Ulster County Real Property Tax Service Agency is a statutory agency that exists to provide services that assist local government officials in achieving and maintaining equitable assessment administration. We provide the resources that accomplish this function as well as the expertise to assist localities in accomplishing equitable assessment administration. The goal of equitable assessment administration is to provide a sound, reliable, fair, and easily understood foundation for the determination of the real property tax. Our staff comprises the following personnel:

**Dorothy A. Martin, Director**

Susan Tillson, Supervisor

Bert Winne III, Tax Map Surveyor

Maureen Rahilly, Administrative Aide

Margaret Dugan, RPTS Information Specialist

Tracey Quinn, RPTS Assistant

William Peetoom, Senior Tax Map Specialist

Susan Wilson, Senior Tax Map Specialist

Carissa Diaz, Tax Map Specialist 1

Millie Bailey, Tax Map Specialist 1

## **ULSTER COUNTY LOCAL ASSESSMENT DEPARTMENTS PROFILE**

The following charts indicates the profile of the existing assessment offices in Ulster County. The various charts show the current assessment office composition, existing assessment collaboration, assessment indicators, Assessors profile, municipal characteristics with budget information, and assessment administration.

# ASSESSMENT OFFICE PROFILE

| MUNICIPALITIES |                  |                  | ASSESSMENT OFFICES                |                     |                                       |  |                    |                       | EXISTING COLLABORATION              |              |   |   |  |
|----------------|------------------|------------------|-----------------------------------|---------------------|---------------------------------------|--|--------------------|-----------------------|-------------------------------------|--------------|---|---|--|
| SWIS           | Municipal Name   | Type of Assessor | Assessor Name                     | Responded to Survey | IAO or Other Professional Designation | Number of Hours Assessor is in Office per week | Municipal Workweek | Full Time / Part Time | # Other Staff (excluding Assessors) | Part of CAP? | Assessor Works for Multiple Municipalities? | Contract with County for Asmt Services? |  |
| 510800         | City of Kingston | Sole Appointed   | Mary Ann Bahruth                  | NO                  | No                                    | 35.00  | 35.00              | Full                  | 3.00                                | No           | No  | No                                      |  |
| 512000         | T/O Denning      | Sole Appointed   | Michael Sommer, IAO               | Yes                 | Yes                                   | 2.00   | N/A                | Part                  | None                                | No           | Yes   | No                                      |  |
| 512200         | T/O Esopus       | Sole Appointed   | Daniel Terpening                  | Yes                 | No                                    | 40.00  | 40.00              | Full                  | 1.50                                | No           | No  | No                                      |  |
| 512400         | T/O Gardiner     | Sole Appointed   | Joy Mazzetti, IAO                 | Yes                 | No                                    | 22.00  | 20.00              | Part                  | 1.00                                | No           | No  | No                                      |  |
| 512600         | T/O Hardenburgh  | Sole Appointed   | Gary Marks                        | NO                  | No                                    | N/K  | N/A                | Part                  | None                                | No           | No  | No                                      |  |
| 512800         | T/O Hurley       | Sole Appointed   | William Marks                     | Yes                 | No                                    | 40-45  | 40.00              | Full                  | 0.50                                | No           | No  | No                                      |  |
| 513000         | T/O Kingston     | Sole Appointed   | James Maloney, IAO                | Yes                 | Yes                                   | 2.00   | N/A                | Part                  | 0.50                                | No           | Yes   | No                                      |  |
| 513200         | T/O Lloyd        | Sole Appointed   | Elaire Rivera                     | Yes                 | No                                    | 40.00  | 40.00              | Full                  | 0.50                                | No           | No  | No                                      |  |
| 513400         | T/O Marletown    | Sole Appointed   | Barbara Galloway, IAO             | Yes                 | Yes                                   | 30.00  | 35.00              | Full                  | 1.50                                | No           | No  | No                                      |  |
| 513600         | T/O Marlborough  | Sole Appointed   | Cindy Albrechtsen, IAO            | Yes                 | Yes                                   | 40.00  | 35.00              | Full                  | 1.50                                | No           | No  | No                                      |  |
| 513800         | T/O New Paltz    | Sole Appointed   | Lorry King                        | Yes                 | No                                    | 20.00  | N/A                | Part                  | 1.00                                | No           | No  | No                                      |  |
| 514000         | T/O Olive        | Sole Appointed   | William Cook                      | Yes                 | No                                    | 35.00  | 35.00              | Full                  | 1.00                                | No           | No  | No                                      |  |
| 514200         | T/O Plattekill   | Sole Appointed   | Michael Dunham, IAO               | Yes                 | Yes                                   | 35.00  | 35.00              | Full                  | 1.00                                | No           | No  | No                                      |  |
| 514400         | T/O Rochester    | Sole Appointed   | Cindy Stokes                      | Yes                 | No                                    | 40.00  | 40.00              | Full                  | 1.00                                | No           | No  | No                                      |  |
| 514600         | T/O Rosendale    | Sole Appointed   | Dan Baker                         | Yes                 | No                                    | 41.25  | 40.00              | Full                  | 1.00                                | No           | No  | No                                      |  |
| 514800         | T/O Saugerties   | Sole Appointed   | Frank Orlando                     | Yes                 | No                                    | 37.50  | 37.50              | Full                  | 3.00                                | No           | No  | No                                      |  |
| 515000         | T/O Shandaken    | Elected          | Heidi Clark, Rose Rotella, Vacant | Yes                 | No                                    | 35.00  | 35.00              | Full/Part             | 3.00                                | No           | No  | No                                      |  |
| 515200         | T/O Shawangunk   | Sole Appointed   | Curt Schoeberl                    | Yes                 | No                                    | 40.00  | 32.50              | Full                  | 1.50                                | No           | No  | No                                      |  |
| 515400         | T/O Ulster       | Sole Appointed   | James Maloney, IAO                | Yes                 | Yes                                   | 40.00  | 40.00              | Full                  | 1.00                                | No           | Yes   | No                                      |  |
| 515600         | T/O Wawarsing    | Sole Appointed   | Michael Sommers, IAO              | Yes                 | Yes                                   | 35.00  | 35.00              | Full                  | 1.00                                | No           | Yes   | No                                      |  |
| 515601         | V/O Ellenville   | Sole Appointed   | Michael Sommers, IAO              | Yes                 | Yes                                   | N/K  | N/K                | Part                  | None                                | No           | Yes   | No                                      |  |
| 515800         | T/O Woodstock    | Sole Appointed   | Marc Plate                        | Yes                 | No                                    | 40.00  | 40.00              | Full                  | 1.75                                | No           | No  | No                                      |  |

## ASSESSMENT INDICATORS

| MUNICIPALITIES |                  | INDICATORS OF ASSESSMENT EQUITY |                                      |         |                 |           |                     |                                  |                     |                       |                  |                 |                      |
|----------------|------------------|---------------------------------|--------------------------------------|---------|-----------------|-----------|---------------------|----------------------------------|---------------------|-----------------------|------------------|-----------------|----------------------|
| SWIS           | Municipal Name   | Latest Eq. Rate                 | Latest LOA of various property types | RAR     | COD Residential | COD (all) | Latest Reassessment | Latest Town Wide Data Collection | Annual Reassessment | Periodic Reassessment | Latest State Aid | Aid Type        | Planned Reassessment |
| 510800         | City of Kingston | 100.00%                         | 100.00%                              | 100.00% | N/A             | N/A       | 2008                | N/R                              | Yes - Start 2009    | No                    | 2008             | Annual          | Annual               |
| 512000         | T/O Denning      | 17.00%                          | 17.00%                               | 11.67%  | 19.65           | 27.46     | 1974                | 1970's                           | No                  | No                    | None             | N/A             | None                 |
| 512200         | T/O Esopus       | 100.00%                         | 100.00%                              | 100.00% | 17.49           | 19.84     | 2008                | N/R                              | Yes - Start 2009    | No                    | 2008             | Annual          | Annual               |
| 512400         | T/O Gardiner     | 80.00%                          | 80.00%                               | 75.02%  | N/A             | N/A       | 2004                | 2004                             | No                  | No                    | 2004             | Maintenance Aid | None                 |
| 512600         | T/O Hardenburgh  | 61.00%                          | 61.00%                               | 29.81%  | 13.31           | 12.59     | 1999                | N/R                              | No                  | N/R                   | None             | N/A             | N/R                  |
| 512800         | T/O Hurley       | 93.00%                          | 93.00%                               | 84.50%  | N/A             | N/A       | 2006                | 1997                             | No                  | Yes - Varies          | 1997             | Maintenance Aid | Not Determined       |
| 513000         | T/O Kingston     | 79.00%                          | 79.00%                               | 61.64%  | N/A             | N/A       | 2004                | 2004                             | No                  | Yes - 3-5 years       | 2004             | Maintenance Aid | Not Determined       |
| 513200         | T/O Lloyd        | 93.00%                          | 93.00%                               | 92.63%  | N/A             | N/A       | 2006                | 1996                             | No                  | Yes - 3 years         | 1996             | Maintenance Aid | 2010                 |
| 513400         | T/O Marlbletown  | 92.40%                          | 92.40%                               | 92.19%  | N/A             | N/A       | 2005                | 1994                             | No                  | Yes - 4-5 years       | 2005             | Maintenance Aid | Not Determined       |
| 513600         | T/O Marlborough  | 100.00%                         | 100.00%                              | 100.00% | N/A             | N/A       | 2008                | 2001                             | No                  | Yes - 3 years         | 2008             | Maintenance Aid | 2011                 |
| 513800         | T/O New Paltz    | 97.00%                          | 97.00%                               | 99.06%  | N/A             | N/A       | 2006                | 1992                             | Until 2007          | No                    | 2007             | Annual          | 2010                 |
| 514000         | T/O Olive        | 100.00%                         | 100.00%                              | 92.95%  | N/A             | N/A       | 2006                | 2005                             | No                  | Yes                   | 2006             | Maintenance Aid | Not Determined       |
| 514200         | T/O Plattekill   | 80.00%                          | 80.00%                               | 79.59%  | N/A             | N/A       | 2005                | 1996                             | No                  | Yes - 4 years         | 2005             | Maintenance Aid | 2009                 |
| 514400         | T/O Rochester    | 84.00%                          | 84.00%                               | 84.62%  | N/A             | N/A       | 2005                | N/K                              | No                  | Yes - 5 years         | 2005             | Maintenance Aid | 2010                 |
| 514600         | T/O Rosendale    | 85.00%                          | 85.00%                               | 80.23%  | N/A             | N/A       | 2004                | 2004                             | Yes - Start 2009    | No                    | 2004             | Maintenance Aid | 2009                 |
| 514800         | T/O Saugerties   | 77.00%                          | 77.00%                               | 79.53%  | N/A             | N/A       | 2005                | 2004                             | No                  | Yes - 3 years         | 2005             | Maintenance Aid | 2010                 |
| 515000         | T/O Shandaken    | 22.00%                          | 22.00%                               | 16.98%  | 24.45           | 43.2      | 1978                | 2009                             | No                  | No                    | None             | N/A             | None                 |
| 515200         | T/O Shawangunk   | 17.10%                          | 17.10%                               | 15.77%  | 12.31           | 26.05     | 1995                | 1995                             | No                  | No                    | None             | N/A             | None                 |
| 515400         | T/O Ulster       | 69.50%                          | 69.50%                               | 54.05%  | 16.57           | 19.82     | 2003                | 1993                             | No                  | Yes - 3-5 years       | 2003             | Maintenance Aid | Not Determined       |
| 515600         | T/O Wawarsing    | 1.55%                           | 1.55%                                | 1.08%   | 32.95           | 41.29     | 1960's              | 1960's                           | No                  | No                    | None             | N/A             | None                 |
| 515601         | V/O Ellenville   | 7.09%                           | 7.09%                                | N/A     | N/A             | N/A       | 1960's              | 1960's                           | No                  | No                    | None             | N/A             | None                 |
| 515800         | T/O Woodstock    | 83.00%                          | 83.00%                               | 78.85%  | N/A             | N/A       | 2004                | 2007                             | No                  | Yes - 3-4 years       | 2004             | Maintenance Aid | Not Determined       |

## ASSESSOR PROFILE

| Town             | Parcels            | Full/Part Time | Assessor's Years of Experience |                | Assessor's Age | Years to Retirement | Additional Assessor Help | Salary/Parcel     |
|------------------|--------------------|----------------|--------------------------------|----------------|----------------|---------------------|--------------------------|-------------------|
|                  |                    |                | Salary                         | Education      |                |                     |                          |                   |
| Denning          | 1190               | Part           | \$10,000 - \$20,000            | 22 BA          | 50-59          | 8                   | None                     | \$8.40 - \$16.81  |
| Esopus           | 4450               | Full           | \$40,000 - \$50,000            | 20 AS          | 60-69          | 1                   | 1 Full                   | \$8.99 - \$11.24  |
| Gardiner         | 2922               | Part           | \$30,000 - \$40,000            | 21 High School | 40-49          | 15                  | 1 Full                   | \$10.27 - \$13.69 |
| Hardenburg       | NO SURVEY RESPONSE |                |                                |                |                |                     |                          |                   |
| Hurley           | 3484               | Full           | \$30,000 - \$40,000            | 17 AS          | 70+            | 0                   | 1 Part                   | \$8.61 - \$11.48  |
| City of Kingston | NO SURVEY RESPONSE |                |                                |                |                |                     |                          |                   |
| T/O Kingston     | 661                | Part           | \$9,000                        | 12 High School | 50-59          | 15                  | 1 Part                   | \$13.62           |
| Lloyd            | 4346               | Full           | \$60,000 - \$70,000            | 32 High School | 50-59          | 13                  | 1 Part                   | \$13.81 - \$16.11 |
| Marletown        | 3801               | Full           | \$40,000 - \$50,000            | 22 BA          | 50-59          | 8                   | 1 Part                   | \$10.52 - \$13.15 |
| Marlborough      | 3912               | Full           | \$50,000 - \$60,000            | 16 MD          | 30-39          | 4                   | 1 Part                   | \$12.78 - \$15.34 |
| New Paltz        | 4226               | N/R            | \$30,000 - \$40,000            | N/A N/A        | N/A            | N/A                 | 1 Full                   | \$7.10 - \$9.47   |
| Olive            | 3075               | Full           | \$30,000 - \$40,000            | 3 High School  | 50-59          | N/R                 | 1 Full                   | \$9.76 - \$13.01  |
| Plattekill       | 3816               | Full           | \$40,000                       | 17 BA          | 50-59          | 13                  | 1 Full                   | \$10.48           |
| Rochester        | 4781               | Full           | \$30,000 - \$40,000            | 12 High School | 40-49          | N/R                 | 1 Full                   | \$6.27 - \$8.37   |
| Rosendale        | 2736               | Full           | \$30,000 - \$40,000            | 1 BA           | 30-39          | 22                  | 1 Full                   | \$10.96 - \$14.62 |
| Saugerties       | 9369               | Full           | \$50,000 - \$60,000            | 3 MD           | 50-59          | N/R                 | 3 Full                   | \$5.34 - \$6.40   |
| Shandaken        | 3550               | Full           | \$30,000 - \$40,000            | 7 AS           | 40-70          | 20                  | 1 Part                   | \$8.45 - \$11.27  |
| Shawangunk       | 4614               | Full           | \$40,000 - \$50,000            | 29 High School | 60-69          | 0                   | 1 Full                   | \$8.67 - \$10.84  |
| Ulster           | 5403               | Full           | \$60,000 - \$70,000            | 12 High School | 50-59          | 15                  | 1 Full                   | \$11.10 - \$12.96 |
| Wawarsing        | 6231               | Full           | \$50,000 - \$60,000            | 22 BA          | 50-59          | 8                   | 1 Full                   | \$8.02 - \$9.63   |
| Woodstock        | 4790               | Full           | \$50,000 - \$60,000            | 8 MD           | 50-59          | N/R                 | 1 Part                   | \$10.44 - \$12.53 |

# MUNICIPAL CHARACTERISTICS

| MUNICIPALITIES   |                  | MUNICIPAL CHARACTERISTICS |                    |   |                             |                             |                         |                               |                                |                              |                             |
|--|------------------|---------------------------|--------------------|---|-----------------------------|-----------------------------|-------------------------|-------------------------------|--------------------------------|------------------------------|-----------------------------|
| SWIS   | Municipal Name   | Current Staff             | Staff Equivalent * | Total Budget for Assessment Function                                      | 2008 Total Municipal Budget | Percent of Municipal Budget | Total Number of Parcels | Number of Residential Parcels | Percent of Parcels Residential | Assessment Budget per parcel | Municipal Budget per parcel |
| 510800   | City of Kingston | 4.0                       | 3.48               | \$253,700   | \$34,778,652                | 0.73%                       | 8,700                   | 6,238                         | 71.70%                         | \$29.16                      | \$3,997.55                  |
| 512000   | T/O Denning      | 1.0                       | 0.48               | \$13,300  | \$1,106,889                 | 1.20%                       | 1,190                   | 472                           | 39.66%                         | \$11.18                      | \$930.16                    |
| 512200   | T/O Esopus       | 1.5                       | 1.78               | \$100,000   | \$3,320,787                 | 3.01%                       | 4,454                   | 3,073                         | 68.99%                         | \$22.45                      | \$745.57                    |
| 512400   | T/O Gardiner     | 1.0                       | 1.16               | \$61,395  | \$2,389,350                 | 2.57%                       | 2,894                   | 2,071                         | 71.56%                         | \$21.21                      | \$825.62                    |
| 512600   | T/O Hardenburgh  | 1.0                       | 0.31               | \$18,625  | \$819,900                   | 2.27%                       | 781                     | 317                           | 40.59%                         | \$23.85                      | \$1,049.81                  |
| 512800   | T/O Hurley       | 1.0                       | 1.40               | \$63,900  | \$2,813,565                 | 2.27%                       | 3,491                   | 2,750                         | 78.77%                         | \$18.30                      | \$805.95                    |
| 513000   | T/O Kingston     | 1.0                       | 0.26               | \$13,970  | \$653,459                   | 2.14%                       | 650                     | 143                           | 22.00%                         | \$21.49                      | \$1,005.32                  |
| 513200   | T/O Lloyd        | 1.0                       | 1.72               | \$121,260   | \$6,228,393                 | 1.95%                       | 4,300                   | 3,142                         | 73.07%                         | \$28.20                      | \$1,448.46                  |
| 513400   | T/O Marletown    | 1.5                       | 1.51               | \$86,937  | \$2,599,914                 | 3.34%                       | 3,780                   | 2,596                         | 68.68%                         | \$23.00                      | \$687.81                    |
| 513600   | T/O Marlborough  | 1.5                       | 1.47               | \$106,774   | \$5,679,663                 | 1.88%                       | 3,685                   | 2,612                         | 70.88%                         | \$28.98                      | \$1,541.29                  |
| 513800   | T/O New Paltz    | 1.0                       | 1.70               | \$59,419  | \$9,757,390                 | 0.61%                       | 4,238                   | 3,265                         | 77.04%                         | \$14.02                      | \$2,302.36                  |
| 514000   | T/O Olive        | 1.0                       | 1.25               | \$102,228   | \$3,493,093                 | 2.93%                       | 3,124                   | 2,170                         | 69.46%                         | \$32.72                      | \$1,118.15                  |
| 514200   | T/O Plattekill   | 1.0                       | 1.52               | \$72,255  | \$3,018,922                 | 2.39%                       | 3,795                   | 2,461                         | 64.85%                         | \$19.04                      | \$795.50                    |
| 514400   | T/O Rochester    | 1.0                       | 1.89               | \$117,513   | \$3,313,908                 | 3.55%                       | 4,737                   | 2,975                         | 62.80%                         | \$24.81                      | \$699.58                    |
| 514600   | T/O Rosendale    | 1.0                       | 1.09               | \$69,787  | \$3,199,385                 | 2.18%                       | 2,725                   | 2,165                         | 79.45%                         | \$25.61                      | \$1,174.09                  |
| 514800   | T/O Saugerties   | 3.0                       | 3.73               | \$176,300   | \$9,705,797                 | 1.82%                       | 9,335                   | 6,824                         | 73.10%                         | \$18.89                      | \$1,039.72                  |
| 515000   | T/O Shandaken    | 1.5                       | 1.42               | \$67,908  | \$3,907,755                 | 1.74%                       | 3,555                   | 2,048                         | 57.61%                         | \$19.10                      | \$1,099.23                  |
| 515200   | T/O Shawangunk   | 1.5                       | 1.84               | \$87,487  | \$4,546,360                 | 1.92%                       | 4,606                   | 3,567                         | 77.44%                         | \$18.99                      | \$987.05                    |
| 515400   | T/O Ulster       | 1.0                       | 2.15               | \$193,450   | \$5,674,083                 | 3.41%                       | 5,385                   | 3,788                         | 70.34%                         | \$35.92                      | \$1,053.68                  |
| 515600   | T/O Wawarsing    | 1.0                       | 2.48               | \$89,979  | \$7,876,123                 | 1.14%                       | 6,212                   | 3,956                         | 63.68%                         | \$14.48                      | \$1,267.89                  |
| 515601   | V/O Ellenville   | 1.0                       | 1.00               | \$9,000   | N/A                         | N/A                         | 1,488                   | 1,047                         | 70.36%                         | \$6.05                       | N/A                         |
| 515800   | T/O Woodstock    | 1.5                       | 1.91               | \$109,957   | \$5,919,048                 | 1.86%                       | 4,778                   | 3,381                         | 70.76%                         | \$23.01                      | \$1,238.81                  |
|  | TOTAL            | 29.0                      | 34.57              | \$1,995,144   | \$120,802,436               | 1.65%                       | 86,415                  | 60,014                        | 70.76%                         | \$23.09                      | \$1,397.93                  |
| * = Total Parcel Count divided by 2,500. IAAO Standard |                  |                           |                    | Budget information provided by the Ulster County Real Property Tax Office |                             |                             |                         |                               |                                |                              |                             |

# ASSESSMENT ADMINISTRATION

| MUNICIPALITIES | ASSESSMENT ADMINISTRATION SYSTEM |                    |                           |               |                    |                     |             |          |            |                                   | IT Support     |          |
|----------------|----------------------------------|--------------------|---------------------------|---------------|--------------------|---------------------|-------------|----------|------------|-----------------------------------|----------------|----------|
|                | Assessment & Inventory           | System Used:       | Processing Responsibility | Databases     | Communication      | Extent & Use of GIS | Who         | Adequacy | Capacity * | How Updated                       | Speed *        | Who      |
| SWIS           | Municipal Name                   | Analysis/Valuation | ORPS' Reports             | Rolls & Bills | Analysis/Valuation | Location            | How Updated | Speed *  | Capacity * | Extent & Use of GIS               | Who            | Adequacy |
| 510800         | City of Kingston                 | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 512000         | T/O Denning                      | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 512200         | T/O Esopus                       | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 512400         | T/O Gardiner                     | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 512600         | T/O Hardenburgh                  | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 512800         | T/O Hurley                       | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Seldom used in Assessing | Local & County | Adequate |
| 513000         | T/O Kingston                     | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 513200         | T/O Lloyd                        | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Seldom used in Assessing | Local & County | Adequate |
| 513400         | T/O Marbletown                   | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Seldom used in Assessing | Local & County | Adequate |
| 513600         | T/O Marlborough                  | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Seldom used in Assessing | Local & County | Adequate |
| 513800         | T/O New Paltz                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Used somewhat            | Local & County | Adequate |
| 514000         | T/O Olive                        | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Being used more          | Local & County | Adequate |
| 514200         | T/O Plattekill                   | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 514400         | T/O Rochester                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Neighborhood             | Local & County | Adequate |
| 514600         | T/O Rosendale                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 514800         | T/O Saugerties                   | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Used on a Regular Basis  | Local & County | Adequate |
| 515000         | T/O Shandaken                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4, Seldom used in Assessing | Local & County | Adequate |
| 515200         | T/O Shawangunk                   | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 515400         | T/O Ulster                       | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 515600         | T/O Wawarsing                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 515601         | V/O Ellenville                   | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |
| 515800         | T/O Woodstock                    | NYSORPS Version 4  | Local                     | County RPTO   | Local ORPS         | County              | County      | County   | County     | Yes, V4                           | Local & County | Adequate |

\* = Speed & Capacity is currently inadequate. Ulster County is addressing the issue by doubling the Band Width.

## **ASSESSORS SURVEY RESPONSE**

As part of the Ulster County Grant study, each Assessor was sent a survey to analyze the assessment function for each municipality. A copy of the actual survey sent can be found in the addendum of this report. Two municipalities did not respond to the survey. You will find on pages 20 - 21 a summary of that questionnaire. The N/R indicates no response was provided to a particular question.

In addition to the questionnaire I met this past summer with Ulster County Assessors at a regular meeting of the Ulster County Assessor's Association. Additional comments and input was obtained at that meeting and are included in this report.

The typical Ulster County Assessor is between 50 and 59 years old, with three being under 40 and one being over 70 years old. All have a high school education, with three having associates degrees, five having bachelors degrees, and three having master degrees. All are State Certified Assessors. The average age, for those responding, to retirement is just less than twelve years. Salaries, on a per parcel basis, ranged from a low of \$5.34 to a high of \$16.81. The average salary per parcel was \$10.85. Based on my knowledge and experience an average per parcel salary for Assessors, excluding New York City, Long Island, and metropolitan New York City counties is approximately \$10.00 per parcel. This indicates Ulster County Assessors salaries are consistent with other Assessors salaries statewide.

There seems to be a correlation in Ulster County between the number of municipal parcels and the Assessor duties of processing Real Property Transfers (sales) and Building Permits. Statistics indicate each year fifteen to twenty percent of a municipality's parcel count is either a transfer (sale) or has a building permit issued. While these statistics vary depending on the general economy, they are included to demonstrate the degree of sales and building permit activity in the Assessor's offices in Ulster County.

Of particular importance are other non assessing related duties currently being performed by the Assessors in Ulster County. The primary non assessing function duties include coordinating the County's 911 number system, responding to Census surveys, assisting the municipality's zoning and planning boards, supporting GIS function, assisting the sewer and water departments, and serving as the municipality's flood coordinator. Other non assessing duties include historian, serving on cemetery boards, assisting with



the budget process, notary, grant writer, committee treasure, assisting with payment in lieu of taxes (PILOT) agreements, monitoring town easements including conservation easements, building committee, and energy auditor. These are important municipal functions that would have to be eliminated or delegated to other municipal departments if not performed by the Assessor.

Assessor's opinions varied on the various assessment program options. The options included in my survey include: County Assessing, Shared Assessors, and the County providing assessment services.

Concerning **County Assessing**, ten Assessors were in opposition, three were in favor with concerns, one indicated "let the taxpayer decide", and one stated no opinion. The primary concern of the Assessors was cost to the taxpayers and quality of and accessibility of services.

Concerning **Shared Assessors**, six supported the concept, five indicated support with certain concerns, three opposed the concept, and one said "let the Taxpayer decide". It should be noted that four Ulster County municipalities currently share two individual Assessors.

Concerning **County Provided Assessment Services**, eight indicated support with certain concerns, five opposed the concept, two had no opinion, and one said "let the Taxpayer decide". The primary concern of the Assessors was cost to the taxpayer and quality of and accessibility of services.

The Assessors were also asked their opinion of the **Taxpayer Preferred Assessment Program**. Twelve Assessors indicated they believed the existing system would be preferred and five Assessors indicated a Shared Assessor with or without a Consolidated Assessment Unit (CAP) would be preferred.

## ASSESSOR SURVEY RESPONSE

| Town            | Parcels            | # of Property Transfers | # of Building Permits | Additional Assessor's Duties  | County Assessing                  | Shared Assessor                   | County RPTO Assessing         | Participate in County Assessing Program | Expected Salary | Expected Benefits | Assessors Opinion of Taxpayers Preference |
|-----------------|--------------------|-------------------------|-----------------------|---|-----------------------------------|-----------------------------------|-------------------------------|---|-----------------|-------------------|---|
| Denning         | 1190               | 34                      | 30                    | 911 #'s<br>Postage,<br>Cemetery,<br>Historian   | Support,<br>Concern<br>with costs | Support                           | Support, with<br>reversations | Yes                                     | Same            | Same              | Existing<br>System                        |
| Esopus          | 4450               | NR                      | 109                   | Historian   | Opposed                           | Opposed                           | Opposed                       | No                                      | N/A             | N/A               | Existing<br>System                        |
| Gardiner        | 2922               | 110                     | 148                   | 911 #'s Census  | Support,<br>Concern<br>with costs | Support,<br>Concern with<br>costs | Support, with<br>reversations | No                                      | N/A             | N/A               | Shared<br>Assessor                        |
| Hardenburg      | NO SURVEY RESPONSE |                         |                       |   |                                   |                                   |                               |   |                 |                   |   |
| Hurley          | 3484               | 224                     | 145                   | 911 #'s Census  | Opposed                           | Opposed,<br>with<br>reversations  | Opposed                       | No                                      | N/A             | N/A               | Existing<br>System                        |
| C/O of Kingston | NO SURVEY RESPONSE |                         |                       |   |                                   |                                   |                               |   |                 |                   |   |
| T/O Kingston    | 661                | 15                      | 45                    | Flood<br>Coordinator<br>911 #'s Budget,<br>ZBA &<br>Planning Bd                                 | Opposed                           | Support                           | No Opinion                    | No                                      | N/A             | N/A               | Existing<br>System                        |
| Lloyd           | 4346               | 300                     | 244                   | 911 #'s, Notary,<br>Data<br>Maintenance &<br>Control  | Opposed                           | Support, with<br>reversations     | Opposed                       | Yes                                     | Same            | Same              | Existing<br>System                        |
| Marbletown      | 3801               | 217                     | 300                   |   | Opposed                           | Support, with<br>reversations     | Support, with<br>reversations | Yes                                     | Same            | Same              | Existing<br>System                        |
| Marlborough     | 3912               | 300                     | 350                   | GIS<br>Coordinator,<br>Grant Writer,<br>Treasurer Town<br>Committee                             | None                              | Support                           | Support, with<br>reversations | Yes                                     | Same            | Same              | Existing<br>System                        |
| New Paltz       | 4226               | 322                     | 308                   | 911 #'s Pilot,<br>Easement Data<br>Base, Budget,<br>GIS Data Base,<br>Water & Sewer<br>Relieves | N/R                               | N/R                               | N/R                           | N/R                                     | N/R             | N/R               | N/R                                       |
| Olive           | 3075               | 200                     | 130                   | None  | Opposed                           | Let<br>Taxpayers<br>decide        | Let<br>Taxpayers<br>decide    | Yes                                     | Same            | Same              | Existing<br>System                        |

## ASSESSOR SURVEY RESPONSE

| Town       | Parcels | # of Property Transfers | # of Building Permits | Additional Assessor's Duties   | County Assessing     | Shared Assessor            | County RPTO Assessing      | Participate in County Assessor | Expected Salary | Expected Benefits | Assessors Opinion of Taxpayers Preference |
|------------|---------|-------------------------|-----------------------|--|----------------------|----------------------------|----------------------------|--------------------------------|-----------------|-------------------|---|
| Plattekill | 3816    | 262                     | 297                   | 911 #'s Pilot, Easement Data Base, Budget, GIS Data Base, Water & Sewer Relieves | Let Taxpayers decide | Support                    | Support, with reservations | Yes                            | Same            | Same              | Shared Assessor & CAPS                    |
| Rochester  | 4781    | 412                     | N/R                   | N/R  | N/R                  | N/R                        | N/R                        | No                             | N/A             | N/A               | Shared Assessor                           |
| Rosendale  | 2736    | 175                     | 120                   | N/R  | Opposed              | Support, with reversations | Support, with reversations | Yes                            | \$50,000        | Same              | Shared Assessor                           |
| Saugerties | 9369    | 700                     | 680                   | 911 #'s  | Opposed              | Support, with reversations | Opposed                    | Yes                            | \$80,000        | Same              | Shared Assessor & CAPS                    |
| Shandaken  | 3550    | 150                     | 100                   | 911 #'s  | No Opinion           | Opposed                    | Support, with reversations | Yes                            | N/R             | N/R               | Existing System                           |
| Shawangunk | 4614    | 160                     | 106                   | 911 #'s Building Committee   | Opposed              | Support, with reversations | Opposed                    | No                             | N/A             | N/A               | Existing System                           |
| Ulster     | 5403    | N/R                     | 220                   | Flood Coordinator, GIS Coordinator   | Opposed              | Support                    | No Opinion                 | Yes                            | Same            | Same              | Existing System                           |
| Wawarsing  | 6231    | 372                     | 323                   | 911 #'s Pilot, Census, Road Names, Grants, Water & Sewer Reports                 | Support, with costs  | Support                    | Support, with reservations | Yes                            | Same            | Same              | Existing System                           |
| Woodstock  | 4790    | 293                     | 425                   | 911 #'s. Insurance Committee, Energy Auditor, Energy Efficiency Committee        | N/R                  | N/R                        | N/R                        | Yes                            | Same            | Same              | N/R                                       |

## **SUPERVISORS/MAYORS SURVEY RESPONSE**

As part of the Ulster County Grant study, each Town Supervisor and/or City Mayor was sent a survey to analyze the assessment function for each municipality. A copy of the survey sent can be found in the addendum of this report. Only eight Supervisors responded to the survey. You will find in the following Supervisors Survey Response Grid a summary of that questionnaire. The N/R indicates no response was provided to a particular question.

### **Assessment Office Expenses**

Of the response, the municipalities basically fund software, training, equipment, mileage, and postage expenses. Certain municipalities pay their Board of Assessment Reviews and others do not. Non salary assessment related expenses seem to be adequately funded at the municipal level

### **Importance of Assessor**

Every Supervisor that responded to the survey indicated the Assessor played a very important roll in local municipal government. Some indicated the roll of Assessor would be difficult to fill at a different governmental level.

### **Reassessment Aid**

Five of the six Supervisors that responded to the survey indicated that current assessment aid (Annual, tri annual, consolidation, etc.) was inadequate. One felt the current aid levels are adequate.

### **Relationship with Ulster County**

All of the Supervisors that responded to the survey indicated a good to excellent relationship with Ulster County government.

## County Assessing

Concerning County Assessing, five Supervisors were in opposition and three were in favor with concerns. The primary concern of the Supervisors was cost to the taxpayers and quality of and accessibility to services.

## Shared Assessors

Concerning Shared Assessors, two supported the concept, one indicated support with certain concerns, and three opposed the concept. There was no opinion offered as to preferences of sharing an Assessor with the existing assessment system or forming Consolidated Assessment Units (CAPS). It should be noted four Ulster County municipalities currently share two individual Assessors.

## County Provided Assessment Services

Concerning County Provided Assessment Services, three indicated support with certain concerns and three opposed the concept. The primary concern of the Supervisors was cost to the taxpayers and quality of and accessibility to services.

## Taxpayer Preferred Assessment Program

The Supervisor was also asked their opinion of the Taxpayer Preferred Assessment Program. Three Supervisors indicated they believed the existing system would be preferred, three Supervisors indicated a Shared Assessor with or without a Consolidated Assessment Units (CAP) would be preferred, and one indicated they felt unable to provide an informed answer at this time.

# SUPERVISOR SURVEY RESPONSE

| Town             | Parcels            | Software Expense | Training Expense | Equipment Expense | Mileage Expense | Postage Expense | Contracted Expense | Board of Assessment Review Expense | Total Expense | Importance of Role of Assessor in Municipal Government | Reassessment with Ulster County | Current relationship with Ulster County | Opinion of County Assessing | Opinion of Shared Assessor | Opinion of RPTO Assessing  | Supervisors Opinion of Taxpayers Preference |
|------------------|--------------------|------------------|------------------|-------------------|-----------------|-----------------|--------------------|------------------------------------|---------------|--|---------------------------------|---|-----------------------------|----------------------------|----------------------------|---|
| Denning          | 1190               | \$0.00           | \$0.00           | \$500.00          | \$1,000.00      | \$500.00        | \$0.00             | \$225.00                           | \$2,225.00    | Very Important   | N/R                             | N/R                                     | Opposed                     | Support                    | Opposed                    | Municipal Shared Assessor                   |
| Esopus           | 4450               | \$200.00         | \$300.00         | \$2,400.00        | \$700.00        | \$3,000.00      | \$0.00             | \$0.00                             | \$6,600.00    | Very Important   | Inadequate                      | Good                                    | Opposed                     | Opposed                    | Opposed                    | Existing System                             |
| Gardiner         | 2922               | \$1,000.00       | \$1,000.00       | \$250.00          | \$0.00          | \$0.00          | \$0.00             | \$800.00                           | \$3,050.00    | Very Important   | Adequate                        | Good                                    | Opposed                     | Opposed                    | Opposed                    | Existing System                             |
| Hardenburg       | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Hurley           | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| City of Kingston | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| T/O Kingston     | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Lloyd            | 4346               | N/R              | N/R              | N/R               | N/R             | N/R             | N/R                | N/R                                | \$25,000.00   | Very Important   | Inadequate                      | N/R                                     | Opposed                     | Opposed                    | N/R                        | Existing System                             |
| Marlborough      | 3801               | N/R              | N/R              | N/R               | N/R             | N/R             | N/R                | N/R                                | \$11,455      | Very Important   | Inadequate                      | Excellent                               | Support With Reservations   | Support                    | Support, with reservations | Municipal Shared Assessor                   |
| Marlborough      | 3912               | \$0.00           | \$1,500.00       | \$1,000.00        | \$0.00          | \$0.00          | \$0.00             | \$1,000.00                         | \$3,500.00    | Very Important   | Inadequate                      | Excellent                               | Opposed                     | Support with reservations  | Support with reservations  | Municipal Shared Assessor                   |
| New Paltz        | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Olive            | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Plattekill       | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Rochester        | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Rosendale        | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Saugerties       | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Shandaken        | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Shawangunk       | 4614               | \$400.00         | \$200.00         | \$2,700.00        | \$0.00          | \$400.00        | \$0.00             | \$1,250.00                         | \$4,950.00    | N/R  | N/R                             | N/R                                     | N/R                         | N/R                        | N/R                        | N/R   |
| Ulster           | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |
| Wawarsing        | 6231               | \$0.00           | \$500.00         | \$3,816.00        | \$0.00          | \$500.00        | \$0.00             | \$1,000.00                         | \$5,816.00    | Very Important   | Inadequate                      | Good                                    | Support With Reservations   | N/R                        | Support, with reservations | Unable to Answer                            |
| Woodstock        | NO SURVEY RESPONSE |                  |                  |                   |                 |                 |                    |                                    |               |  |                                 |   |                             |                            |                            |   |

## **ASSESSMENT PROPERTY PHYSICAL DATA**

The basic foundation for fair and equitable assessments begins with the physical property data for each property located in a municipality. This data includes, but is not limited to, location, site improvements, land size and use, residential property characteristics, additional structures, commercial uses, commercial building construction types, commercial yard improvements, and economic income and expense data. This data is necessary for subject properties and sale properties. Ultimately this data will be used in the determination of value, assessed value and consequently in the determination of property taxes.

It is essential that the collection and recording of property data be accurate and consistent throughout a municipality. After surveying the municipalities in Ulster County property data has been collected municipality wide as recently as 2008 and as long ago as the 1960's.

All assessing units currently collect physical property data in conformance with the New York State Office of Real Property Services data collection procedures. Those procedures can be fine tuned on a municipal level.

With the existing municipal assessment programs, consistency exists within that municipality. This tends to assure equitable distribution of municipal property taxes. Equity of County and various school district property taxes is more difficult to determine.

## **CONSIDERATIONS**

As part of any assessment consolidation program, whether it be County Assessing, Consolidated Assessment Units, or County Assisted Services programs, the physical property data should be recollected and updated. This will ensure accuracy and consistency of property data throughout the County. Data collection projects, based on my experience and opinion, typically represent approximately 50% to 60% of the total cost of a reassessment project. As you will see on page 45 the projected cost for a county wide reassessment is estimated at \$65 per parcel. This indicates a data collection project would cost between \$30 to \$40 per parcel. Estimated cost of a county wide data collection project then equals approximately \$2,600,000 to \$3,500,000.

It should be noted approximately 30,746 of the county's total 86,415 parcels of property have had their physical data recollected since 2001, with 11,457 parcels being recollected since 2005. Based on my experience and opinion, any physical property data that has not been collected in the past five years may have outdated data and should be included as part of a county wide data collection project.

Any properties excluded from a county wide data collection program should be analyzed to ensure consistency with all property data throughout the county.

There may be cost saving associated with the recollection of the properties, previously collect in the past five years. I would estimate an approximate \$10 per parcel saving for these properties. This would potentially save \$100,000 to \$125,000 from the previous county wide data collection project cost estimates.



## REASSESSMENT

A Reassessment is defined as: “a systematic review of 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.” Reassessment is often synonymous with the terms “revaluation’ and “assessment update’. In Ulster County reassessment activity ranges from Annual Reassessment to municipality’s that have not reassessed since the 1960’s.

With any centralized or consolidated assessment program the first function that must be accomplished is the reassessment of those properties involved. Reassessment projects may be conducted by the Assessor. A manageable number of properties that an Assessor, with certain staff support, can successfully complete in a years is approximately 7,500 parcels. If the parcel count exceeds that number, usually a Contractor is hired to conduct or assist with the reassessment project. Per parcel reassessment costs vary, but the City of Kingston completed a reassessment in 2008 for approximately \$50.00 per parcels. Historically City, per parcel reassessment costs, are less than county reassessment costs due to the density of parcels, complexity of parcels to appraise, and travel. A number of towns in Dutchess County hired a contractor and conducted a reassessment update project in 2007. The per parcel cost of that project was approximately \$75.00.

For the purpose of the Ulster County Grant Study, I have utilized \$65.00 per parcel as the projected approximate cost of a county wide reassessment. This estimated per parcel cost is substantiated by conversation with State approved revaluation contractors. According to the individuals contacted, estimated reassessment costs ranged from \$60.00 to \$75.00 per parcel depending on scope of services required.

It should be noted, economy of scale indicates, if smaller parcel count municipalities were part of any centralized assessment program, the per parcel reassessment costs could be higher than larger parcel count municipalities participating in a centralized assessment program. This fact is worth noting for consideration when Consolidated Assessing Units, Coordinated Assessment Programs, or County Assessing Function Agreements, that do not include all municipalities in Ulster County are being considered.

## EQUALIZATION RATES

In New York State, the property tax is a local tax, raised and spent locally to finance local governments and public schools. While the State does not collect or receive any direct benefit from the property tax, this tax is still of major importance as the largest single revenue source for the support of municipal and school district services. More than \$26 billion is raised in local property taxes across the state annually.

The New York State Office of Real Property Services (ORPS) is statutorily obligated to administer an equalization program in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to insure the proper allocation of State Aid to Education funds, among other purposes. Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPS calculates equalization rates for each of the state's more than 1,200 assessing units.

Equalization is necessary in New York State because: (1) there is no fixed percentage at which property must be assessed; (2) not all municipalities assess property at the same percentage of market value; and (3) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties. Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district can range from one to fifteen or more.

At its simplest, an equalization rate is the state's measure of a municipality's level of assessment. This is the ratio of total assessed value to the municipality's total market value. Equalization rates **do not** indicate the degree of uniformity among assessments within a municipality.

What does your equalization rate mean?

An equalization rate of 100 means that the municipality is assessing property at 100 percent of market value.

An equalization rate of less than 100 means that the municipality's total market value is greater than its assessed value.

An equalization rate of greater than 100 means that the total assessed value for the municipality is greater than its total market value.

There would be no need for equalization if all municipalities assessed all property at 100 percent of market value every year.

(Source – NYSORPS)

**2008 ULSTER COUNTY MUNICIPALITY'S  
EQUALIZATION RATES**

| Swis Code | Type    | Municipality Name | State Equalization Rate | Status | Date Established | Level of Assessment |
|-----------|---------|-------------------|-------------------------|--------|------------------|---------------------|
| 510000    | County  | Ulster            | 77.00                   | Final  | 8/26/2008        |                     |
| 510800    | City    | Kingston          | 100.00                  | Final  | 7/21/2008        | 100.00              |
| 512000    | Town    | Denning           | 17.00                   | Final  | 7/21/2008        | 17.00               |
| 512200    | Town    | Esopus            | 100.00                  | Final  | 7/25/2008        | 100.00              |
| 512400    | Town    | Gardiner          | 80.00                   | Final  | 7/21/2008        | 80.00               |
| 512600    | Town    | Hardenburgh       | 61.00                   | Final  | 7/21/2008        | 61.00               |
| 512800    | Town    | Hurley            | 93.00                   | Final  | 7/25/2008        | 93.00               |
| 513000    | Town    | Kingston          | 79.00                   | Final  | 7/21/2008        | 79.00               |
| 513200    | Town    | Lloyd             | 93.00                   | Final  | 7/21/2008        | 93.00               |
| 513400    | Town    | Marbletown        | 92.40                   | Final  | 7/21/2008        | 92.40               |
| 513600    | Town    | Marlborough       | 100.00                  | Final  | 7/21/2008        | 100.00              |
| 513800    | Town    | New Paltz         | 97.00                   | Final  | 7/21/2008        | 97.00               |
| 514000    | Town    | Olive             | 100.00                  | Final  | 7/29/2008        | 100.00              |
| 514200    | Town    | Plattekill        | 80.00                   | Final  | 7/21/2008        | 80.00               |
| 514400    | Town    | Rochester         | 84.00                   | Final  | 7/21/2008        | 84.00               |
| 514600    | Town    | Rosendale         | 85.00                   | Final  | 7/30/2008        | 85.00               |
| 514800    | Town    | Saugerties        | 77.00                   | Final  | 7/21/2008        | 77.00               |
| 515000    | Town    | Shandaken         | 22.00                   | Final  | 7/21/2008        | 22.00               |
| 515200    | Town    | Shawangunk        | 17.00                   | Final  | 7/21/2008        | 17.00               |
| 515400    | Town    | Ulster            | 69.50                   | Final  | 7/21/2008        | 69.50               |
| 515600    | Town    | Wawarsing         | 1.55                    | Final  | 7/21/2008        | 1.55                |
| 515601    | Village | Ellenville        | 7.09                    | Final  | 7/25/2008        | 7.09                |
| 515800    | Town    | Woodstock         | 83.00                   | Final  | 7/21/2008        | 83.00               |

Source - NYSORPS

## **THE HOMESTEAD TAX OPTION**

In a number of places in New York State, assessments of residential property frequently are at a lower percentage of market (full) value than other types of property, such as commercial and industrial property. When a town or city with this situation decided to conduct a property revaluation to achieve correct and fair assessments, the residential properties, as a class, would bear a much larger share of the tax burden. This may discourage municipalities from conducting their own property revaluations. As a result of the concern for tax-burden shifts to homeowners, a State law was passed in 1981, Article 19 – Section 1903 of the New York State Real Property Tax Law, establishing the Homestead Tax Option.

This local option prevents any large shift of the property tax burden to the residential class of property owners after a revaluation. In a revaluation, changes are made to individual property assessments so that they are correct and uniform -- as the law requires. These changes result in increases to some individual residential property owners whose properties were under-assessed before the revaluation. However, the homestead tax option prevents any large shift to the residential class of properties.

The Homestead Tax Option is a locally adopted option that establishes two separate property tax rates. One lower tax rate for residential property owners (Homestead Tax) and a higher tax rate for all other property owners (Non-Homestead Tax).

Currently in Ulster County, only the City of Kingston and the Kingston School District have adopted the Homestead Tax Option.

It is important to note that if Ulster County was to adopt a County Assessing Program the Homestead Tax Option issue would need to be addressed. The choices would be that all municipalities would either have to adopt or the City of Kingston would have to opt out of the Homestead Tax Option.

Any other assessment programs, whether they be a Consolidated Assessment Program, a County Consolidated Assessment Program or the other programs described in this report, allows the City of Kingston to retain their Homestead Tax Option, while allowing the other municipalities not to adopt the Homestead Tax Option.

## **COUNTY ASSESSING OPTION AND IMPLEMENTATION**

By definition, county assessing removes the responsibility of property assessment for tax purposes from the municipalities and places it with the county. In this scenario, the county would have to pass a local law, and put the issue to a county wide referendum. To be approved, the referendum must pass not only county wide, but also in the towns outside the cities and in the cities as one unit. In other words, if a majority of the voters in the county as a whole, and the majority of the voters in the City (if there is one within the county) approved the measure, but the majority of the voters in the towns outside the city limits voted it down by one vote, the measure would not pass.

Currently only Nassau County and Tompkins County carry the county wide assessment responsibility. As recently as 2005, Fulton County voters defeated the issue.

Pursuant to NYS Real Property Tax Law 1530, under a county assessing system the Real Property Tax Services Agency would no longer be mandated and the Director of Real Property Services would be replaced by a Director of Assessment. The Board of Supervisors or Legislators would appoint a Director of Assessment for either a six year term of office or by civil service appointment. All other employees in the department, including appraisers, tax map technicians and clerical staff would be civil service employees.

If county assessing were to be adopted, the county would become a single assessing unit, with a single equalization rate calculation based on the aggregate assessed value to market value ratio of the entire county (RPTL 1214). The Board of Supervisors or County Legislators would determine the revaluation schedule. In addition, “once a full value revaluation has been implemented, RPTL 305 (3) authorizes the governing body of an assessing unit to direct the assessor to assess all property at a uniform percentage of value”, which may be fractional market value. (Opinion of Counsel 7-96)

To evaluate the County Assessing option for Ulster County, the two existing County Assessing units (Tompkins and Nassau) were analyzed. Tompkins County consists of approximately 34,317 parcels of real property, annually reassesses all properties at 100% of fair market value and is situated in a suburban central New York location. Nassau County consists

of approximately 420,077 parcels of real property, is assessing property at 0.32% of market value and is situated on Long Island a New York City suburb location.

In my opinion, Tompkins County serves as the best model for determining a viable Ulster County, County Assessing option.

#### TOMPKINS COUNTY PROFILE

34,317 $\pm$  - Total Parcels

1 - City

9 - Towns

6 - Villages

476.1 - square miles

96,501 - 2000 Population

\$37,272 – Median Household Income

Home of Cornell University & Ithaca College  
Finger Lakes - Cayuga Lake southern tip

#### TOMPKINS COUNTY ASSESSMENT DEPARTMENT PROFILE

1 - Director of Assessment

1 - Assistant Director of Assessment

2 - Valuation Specialists

5 - Real Property Appraisers

4 - Office Staff

1.5 - Tax Mapping Personnel

TOTAL STAFF - 14.5

All property assessment data has been collected informally and has been maintained by the County Assessment Office since 1970.

#### ASSESSMENT DEPARTMENT 2008 BUDGET

|                       |             |
|-----------------------|-------------|
| Personnel             | - \$796,900 |
| All Other Expenses    | - \$140,854 |
| Total                 | - \$937,754 |
| Anticipated Revenues  | - \$230,000 |
| Total County Cost     | - \$707,754 |
| Total Cost per Parcel | - \$27.33   |

#### OTHER FACTORS

Tompkins County is relatively small in land size area and the City of Ithaca, where the Assessment Office is located, is basically in the center of the County. The maximum drive to the County Assessment Office is less than 20 to 25 miles. It is my experience that the general public will accept an approximate twenty mile drive to County government offices. Based on population concentrations (see population map on page 6) and Ulster County's land area, it is my opinion that at least one additional County assessing office would, most likely, have to be opened in the southeastern section of the County.

Office space could be obtained in a variety of ways. I would estimate that 3,000 to 5,000 square feet would be necessary to meet the needs of a County satellite assessing office. One option would be to utilize County owned space, if it exists, in the southern part of Ulster County. Another option would be to make arrangements for the County to utilize Town facilities. This option is somewhat doubtful, being I have found little or no space available currently at any Town facilities.



A third option could be for the County to purchased or lease space. If this option was utilized, I have estimated the annual costs for a County Assessing satellite office, including equipment and computers, in my opinion, to be \$45,000 to \$75,000.

These per annual costs are summarized as follows:

|                  |                        |
|------------------|------------------------|
| Office Space     | - \$30,000 to \$50,000 |
| Utilities        | - \$ 5,000 to \$10,000 |
| Telephones       | - \$ 2,000 to \$ 3,000 |
| Office Equipment | - \$ 4,000 to \$ 5,000 |
| Mileage          | - \$ 4,000 to \$ 7,000 |

## IMPLEMENTATION OF AN ULSTER COUNTY ASSESSMENT PROGRAM

In order to implement an Ulster County Assessment Program several events would need to take place. These events are summarized as follows:

- 1) A county wide referendum would have to pass, not only county wide, but also in the towns outside the cities and in the cities as one unit. A referendum could be offered to the voters at any time, but due to current Assessors terms of office, the first opportunity for a change to County Assessing would most likely be in the fall of 2013.
- 2) Proper staff and office space would need to be in place. The decision of assessment satellite office(s) would need to be made.
- 3) Decisions on a county wide reassessment, the time table, and the funding of a reassessment's cost would need to be determined.
- 4) A county wide Board of Assessment Review would need to be established.
- 5) Due to time requirements, the current assessment calendar, and the magnitude of the start up of this program, interim plan and procedures would need to be in place to produce municipal assessment rolls and tax bills until such time the county wide reassessment project was completed.
- 6) The uniformity of additional factors such as municipal taxable status dates, municipal exemption levels, and assessment calendars would need to be addressed.

**PROJECTED COST OF AN ULSTER COUNTY ASSESSMENT PROGRAM**

Based on the location, cost of living and the median household income, I estimate Ulster County costs are approximately ten to fifteen (10% - 15%) higher than those of Tompkins County. As stated previously Tompkins County's current cost per parcel is \$27.33. Ulster County's cost per parcel is then estimated at \$30.06 to \$31.43. For the purpose of this costs analysis \$30.00 per parcel is the estimated cost. The following is the projected annual cost, as of 2008, of County Assessing if Ulster County chose this assessment option.

86,415 parcel @ \$30.00 per parcel = \$2,592,450  
Rounded To = \$2,600,000

In addition to the above annual department costs, county wide data collection and/or reassessment costs should be added.

**TOTAL ESTIMATED START UP COST FOR A ULSTER COUNTY ASSESSING PROGRAM**

|  |                      |
|--|----------------------|
| County wide reassessment                             |                      |
| 86,415 parcels @ \$65.00/parcel (rounded)            | = \$5,600,000        |
| Annual County Assessment Department Budget (rounded) | = \$2,600,000        |
| Assessment Satellite Office                          | = \$ 75,000          |
| <b>TOTAL</b>   | <b>= \$8,275,000</b> |

A potential cost saving of approximately 2.5% to 5% may be achieved through satellite office expense saving, reassessment savings and other cost saving measures. If these saving were realized the total estimated program costs would be closer to \$7,860,000 to \$8,000,000.

TOTAL ESTIMATED ANNUAL COST  
FOR A ULSTER COUNTY ASSESSING PROGRAM

|   |               |
|---|---------------|
| Annual County Assessment<br>Department Budget (rounded) | = \$2,600,000 |
| Assessment Satellite Office                             | = \$ 75,000   |
| TOTAL   | = \$2,675,000 |

POTENTIAL TIME TABLE FOR IMPLEMENTATION OF A COUNTY  
ASSESSING OPTION

Introduction of County  
Assessing Proposal

Public Relation Effort                      Twelve Months

Offer County Assessing  
Referendum to Voters                      November of Year One  
After Public Relations Effort

Upon Voter Approval  
Expand Ulster County RPTO  
(Employment, Office Space  
Equipment, etc.)                      Twelve to Eighteen Months

Ulster County Reassessment              Twelve to Eighteen Months  
(This project could begin in  
conjunction with the  
expansion of the Ulster County RPTO)

After Voter Approval of County Assessing Program, Ulster County RPTO would need to produce, Municipal Assessment Rolls at existing standards for up to two years until County wide reassessment is complete.

**Total Estimated Time to Implement County Assessing Program –  
Three to Four Years**

## CONSIDERATIONS:

The following are perceived as positive factors pertaining to a County Assessment Program.

County becomes a single assessing unit.

One county wide Equalization Rate.

One county wide Level of Assessment.

One county wide reassessment schedule.

Annual, Tri annual, or some other basis

One county wide Assessment Calendar - Taxable Status Date, Tentative Assessment Roll Date, Assessment Complaint Date, Final Assessment Roll Date.

The following are perceived as negative factors pertaining to a County Assessment Program.

Potential program costs.

Public perception.

Public accessibility to the assessment function.

Completion of non-assessing related duties.

## COUNTY AGREEMENTS FOR ASSESSING FUNCTIONS OPTION

Section 1537 of the New York State Real Property Tax Law allows for County's to enter into agreements with municipalities to perform certain or all assessment functions. Section 1537 states:

### 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.

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

#### HISTORY:

Add, L 1993, ch512, 4, eff Jan 2, 1994

Sub 3, amd, L 1994, ch 590, 13, eff July 26,1994.

The 1994 act deleted at fig. 1 “defind”.

Due to the potential services offered, the degree of municipal participation, and the multiple variations of this option, more specific data would be necessary to accurately evaluate this option. The scope of County services provided and the number of municipalities participating in the program will dictate program costs and any potential savings. For most Counties offering various assessment services, providing the actual Assessor function is most common. I personally do not know of any County currently providing county wide property tax exemption administration services.

For, those Counties providing Assessors duties, most are charging in the current average municipal assessment department cost per parcel to the higher municipal assessment department cost per parcel range. That range in Ulster County would be in the \$10.00 to \$15.00 per parcel range. There is at least one county which is subsidizing the assessment function cost by charging the municipalities under contract a lower per parcel cost with the county taxpayers making up the difference. This is done in anticipation of other municipalities joining the program, which at some point it becomes a “break even” program.

Existing Ulster County municipal assessment departments adhere to stringent budget scrutiny. There is little or no excess. Current municipal assessment budget represents close to the minimal amounts necessary to complete the assessment function properly. It is concluded that there is not significant cost savings with a County Agreement For Assessing Function Option. This is further substantiated by the Chart on page 45 of this report.



## IMPLEMENTATION OF AN ULSTER COUNTY OFFERED ASSESSMENT SERVICES PROGRAM

In order to implement an Ulster County Offered Assessment Services Program several events would need to take place. These events are summarized as follows:

- 1) County assessment services to be offered.
- 2) Degree of municipal participation.
- 3) Proper staff and office space would need to be in place. The decision of assessment satellite office(s) would need to be made.
- 4) Decisions on reassessment of municipalities involved in the program, the time table, and the funding of a reassessment's cost would need to be determined.
- 5) Based on municipal participation, the current assessment calendar, and the magnitude of the start up of this program, interim plan and procedures would need to be in place to produce municipal assessment rolls and tax bills until such time the county wide reassessment project was completed.
- 6) Based on municipal participation, the uniformity of additional factors such as municipal taxable status dates, municipal exemption levels, and assessment calendars would need to be addressed.
- 7) Determination of forming Consolidated Assessing Unit (CAP) with municipalities participating in the program.

## PROJECTED COST OF AN ULSTER COUNTY OFFERED ASSESSMENT SERVICES PROGRAM

As previously stated due to the potential services offered, the degree of municipal participation, and the multiple variations of this option, more specific data would be necessary to accurately evaluate total costs of a County offered assessment services program as provided under section 1537 of the New York State Real Property Tax Law.

In my opinion the best method to quantify costs is as follows:

For every 2,500 parcels of property covered by a County offered completed assessment service program, one assessor (or assistant assessor) would need to be hired. Completed assessment services would include all assessment related functions currently performed by the local assessment office. The estimated assessment personal average salary would be approximately \$47,500 per year plus fringe benefits. In order to be approximately cost neutral, the County would have to charge approximately \$28.00 per parcel for complete assessment services. If all municipalities participated in a County offered assessment service program, the total cost to the County would be the same as the County Assessing option. That per parcel fee is approximately \$28.00

As with the County Assessing Option, a reassessment would need to be completed on the municipalities participating in this option. That cost is estimated at \$65.00 per parcel for those participating municipalities.

### CONSIDERATIONS:

The following are perceived as positive factors pertaining to a County Offered Assessment Service Program.

- Municipalities involved may become a single assessing unit.
- Potential cost savings.
- Consolidation of municipal assessment services.

The following are perceived as negative factors pertaining to a County Offered Assessment Service Program.

- Potential program costs.
- Public perception.
- Public accessibility to the assessment function.
- Completion of non-assessing related duties.
- Municipalities involved may require reassessments with Contractor assistance.

## **SHARED ASSESSORS**

Many municipalities throughout New York State share, or have appointed the same individual as their Assessor. In fact in Ulster County the Towns of Denning and Wawarsing and the Towns of Kingston and Ulster each have the same appointed Assessor. Sharing or appointing the same individual as Assessor in multiple municipalities allows smaller size Cities and Towns to find qualified assessment personnel. It also allows an Assessor to combine smaller size municipalities, which allows for adequate compensation for the assessment function.

The following assessment options of Consolidated Assessing Units (CAPS) and Coordinated Assessment Programs share an individual as Assessor in one capacity or another.

## **CONSOLIDATED ASSESSING UNITS (CAPS) OPTION**

Section 1602 of the New York State Real Property Tax Law allows for the combining or consolidation of two or more assessing units. Section 1602 states:

### **1602. Establishment of consolidated assessing units**

1. The governing bodies of two or more assessing units, except villages, are hereby authorized to establish a consolidated assessing unit for the purposes hereinafter stated and in the manner hereinafter provided.
2. A consolidated assessing unit shall be established upon the passage of an identical local law by each city and town which is to join the consolidated assessing unit. Such a local law shall be subject to permissive referendum and must be adopted by all affected cities and towns at least two months before the first taxable status date to which it is to apply. A copy of each such local law shall be filed with the state board within thirty days of the adoption thereof.
3. Each such local law shall provide that a revaluation shall be implemented on the first assessment roll of the consolidated assessing unit, unless (a) the state board certifies that each of the cities and towns establishing the consolidated assessing unit has implemented a revaluation or update, and (b) each such revaluation or update shall be no more than three years old as of the first taxable status date of the consolidated assessing unit.
4. The dates applicable to the assessment process in a consolidated assessing unit, including valuation date, taxable status date, and the dates for the filing of the tentative and final assessment rolls, shall be as provided in articles three and five of this chapter, except as otherwise provided in this article.
5. For purposes of this article, the cities and towns which have established a consolidated assessing unit shall be referred to as the “constituent municipalities” of the consolidated assessing unit.

### **HISTORY**

Add L 1993, ch512, 5, eff. Jan 2, 1994

Due to the degree of municipal participation, and the multiple variations of this option, more specific data would be necessary to accurately evaluate this option. Consolidated Assessing Units allow for municipalities with the same Assessor, assessing properties at the same level, be considered as one assessing unit. (In Ulster County only four municipalities share two Assessors). All municipalities would have to reassess to the same level of assessment, to participate in this option.

The County, with section 1537 assessing option in place, may be a Consolidated Assessing Unit. Costs and any potential savings would be the same as the previous described assessment option.

### IMPLEMENTATION OF AN ULSTER COUNTY CONSOLIDATED ASSESSMENT UNIT (CAPS) PROGRAM

Consolidated Assessment Units (CAPS) can be formed at the existing municipality or at the county (under a section 1537 agreement) level. In order to implement Consolidated Assessing Units (CAPS) several events would need to take place. These events are summarized as follows:

- 1) Participants in Consolidated Assessing Unit.
- 2) Proper staff and office space would need to be in place. The decision of assessment satellite office(s) would need to be made.
- 3) Decisions on reassessment of municipalities involved in the program, the time table, and the funding of a reassessment's cost would need to be determined.
- 4) Based on municipal participation, the current assessment calendar, and the magnitude of the start up of this program, interim plan and procedures would need to be in place to produce municipal assessment rolls and tax bills until such time the county wide reassessment project was completed.
- 5) Based on municipal participation, the uniformity of additional factors such as municipal taxable status dates, municipal exemption levels, and assessment calendars would need to be addressed.

## CONSIDERATIONS:

The decision to form a Consolidated Assessment Unit (CAP) should be based on certain criteria. Merely two or more municipalities that wanted to form a CAP that are located at each end of Ulster County does not make sense. Criteria for the formation of Consolidated Assessment Unit (CAP) could be:

Contiguous municipalities.

Municipalities that share the same school districts.

Municipalities that are located in similar economic areas of Ulster County.

Municipalities that are located in similar geographic areas of Ulster County.

Municipalities that share the same or similar real estate markets.

Grouping municipalities in the northern, southern and eastern section of Ulster County also seems viable.

POTENTIAL TIME TABLE FOR IMPLEMENTATION OF A  
CONSOLIDATED ASSESSING UNIT OPTION

Introduction of County  
Consolidated Assessing Option

Public Relation Effort                      Twelve Months

Determine Interested Municipal  
Participants                                      Six Months

Ulster County Legislature  
Approval and Funding of the  
Program    Two Months

Upon Legislature Approval  
Expand Ulster County RPTO  
(Employment, Office Space  
Equipment, etc.)                                  Twelve Months

Reassess Municipal Participants              Twelve to Eighteen Months

After Legislature approval of County Consolidated Assessing  
Program, Ulster County RPTO would need to produce, Municipal  
Assessment Rolls at existing standards for up to two years until CAP  
reassessment is complete.

**Total Estimated Time to Implement Consolidated Assessing Program –  
Three to Four Years**

The following are perceived as positive factors pertaining to a Consolidated Assessment Unit (CAP) Program.

Municipalities involved may become a single assessing unit.

One Equalization Rate for the CAP.

Potential cost savings.

Consolidation of municipal assessment services.

The following are perceived as negative factors pertaining to a Consolidated Assessment Unit (CAP) Program.

Public perception.

Public accessibility to the assessment function.

Completion of non-assessing related duties.

Municipalities involved may require reassessments with Contractor assistance.



## COORDINATED ASSESSMENT PROGRAM OPTION

Section 579 of the New York State Real Property Tax Law allows for the combining or consolidation of two or more assessing units. Section 579 states:

### 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 or adjoining counties 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 title 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.

(Added, L 1996)

(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 three 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 provision. 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 date 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 law 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.

(d) [Deleted]

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:

(Added, L 1996)

(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.

(Added, L 1996)

(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.

(Added, L 1996)

(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.

**HISTORY:**

Add, L 1994, ch170, 332, eff June 9, 1994, deemed eff April 1, 1994

Sub 1, amd, L 1996, ch 567, 2, eff Aug. 8, 1996, L 2001, ch 421, 1, eff Oct 31, 2001

The 2001 act deleted at gif 1 “by adopting identical local laws”, at fig 2 “approving”

Again, the degree of municipal participation, and the multiple variations of this option, more specific data would be necessary to accurately evaluate cost savings associated with this option. It allows for municipalities to share the same Assessor. There is usually a minimal cost savings in employee benefits, salary, and office expense with this option. This option is offered only at the municipal level.

#### POTENTIAL TIME TABLE FOR IMPLEMENTATION

This option could be implemented in a one year period from the determination of the participants.

#### CONSIDERATIONS:

The following are perceived as positive factors pertaining to a Coordinated Assessment Programs.

- Potential cost savings.
- Consolidation of municipal assessment services.
- Allows smaller municipalities assessment program options.

The following are perceived as negative factors pertaining to a Coordinated Assessment Programs.

- Loss of Home Rule.
- Shared local Assessors hours.
- Completion of non-assessing related duties.

## **COMPARISON OF SHARED, CONSOLIDATED ASSESSING UNITS (CAPS) AND COORDINATED ASSESSMENT PROGRAMS**

All three of these assessing options have the basic similarity of one Assessor serving multiple municipalities.

A shared Assessor is basically serving multiple municipalities, providing the existing local assessment function, for a personally arranged employment package. There may or may not be any municipal savings.

A Consolidated Assessing Unit (CAP) may be an individual or a county (under a Section 1537 of the NYSRPTL agreement) that fulfills the local assessment function. The participants in the CAP are treated as one municipality, assessing property at one uniform level of assessment, with one Equalization Rate, one assessment calendar, and can qualify for State assessment aid. There is typically, but not always, some municipal savings with this option.

Coordinated Assessment Programs are the same as the shared Assessor option. The only difference is there is a formal agreement between the municipalities sharing the Assessor. There may be some cost savings, particularly with salaries and fringe benefits.



## COUNTY COST SUMMARY

|  |  |  |  |  |  |  |  |                      |
|--|--|--|--|--|--|--|--|----------------------|
| <b>County Staff</b>  |  |  |  |  |  |  |  |                      |
| Total Number of Staff Required (Total Parcels divided by 2500*)  |  |  |  |  |  |  |  | 35                   |
| Existing Qualified County Staff (full-time equivalent)   |  |  |  |  |  |  |  | — 9.5                |
| Additional Staff Needed (or excess)  |  |  |  |  |  |  |  | = 25.5               |
| <b>Fiscal Impact</b>   |  |  |  |  |  |  |  |                      |
| Current County Budget for Real Property Tax Services   |  |  |  |  |  |  |  | \$527,572 **         |
| Total Budget for Municipal Assessing   |  |  |  |  |  |  |  | + \$1,995,144        |
| <b>TOTAL</b>   |  |  |  |  |  |  |  | <b>= \$2,522,716</b> |
| County's Estimate of Necessary Budget for Assuming Asmt. Function  |  |  |  |  |  |  |  | — \$2,066,875        |
| Estimated Savings  |  |  |  |  |  |  |  | = \$455,841          |
| County Reassessment Project Costs  |  |  |  |  |  |  |  | = \$5,616,975        |
| <b>Available State Aid</b>   |  |  |  |  |  |  |  |                      |
| Shared Municipal Services Grants Available (available from Dept. of State)                                       |  |  |  |  |  |  |  | N/K                  |
| Estimated Consolidation Aid Available (\$7/parcel)   |  |  |  |  |  |  |  | \$604,905            |
| Estimated Reassessment Aid Available (\$5/parcel)  |  |  |  |  |  |  |  | \$420,600            |
| Estimated County Run Coordinated Aid Available (\$2/parcel)  |  |  |  |  |  |  |  | \$172,830            |
| ** = 2009 Budget   |  |  |  |  |  |  |  |                      |
| * Based on International Association of Assessing Officers standard of 2500 parcels per assessment staff member. |  |  |  |  |  |  |  |                      |

## ULSTER COUNTY ASSESSMENT MODEL COST/AID COMPARISONS - REASSESSMENT COSTS EXCLUDED

|  | Single Assessing Unit Models       |                          |  | Multiple Assessing Unit Models                            |                  |                  |
|--|------------------------------------|--------------------------|--|---|------------------|------------------|
|  | Option #1:<br>County-Run Assessing | Option #2:<br>County CAP | Option #3:<br>Current Structure w/additional consolidation & Inter-municipal agreement | Option #4:<br>All Munis contract w/County under RPTL 1537 |                  |                  |
| <b>Start-up Costs:</b>   |                                    |                          |  |   |                  |                  |
| Establish Equitable assessments at a common level throughout the County [Reassess All Towns, 86,415 parcels @ \$65] (Town Cost)  | 5,616,975                          | 5,616,975                | 5,616,975  | 5,616,975   | 5,616,975        | 5,616,975        |
| Available State Aid for reassessment [84,120 parcels @ \$5] (Town Aid)   | (420,600)                          | (420,600)                | (420,600)  | (420,600)   | (420,600)        | (420,600)        |
| State Consolidation Aid [86,415 parcels @ \$7 - one time payment]  | 0                                  | 0                        | (604,905)  | Varies  | 0                | 0                |
| State Consolidation Aid for County Run Assessing, RPTL 1573, 86,415 parcels @ \$7  | 0                                  | (604,905)                | 0  | 0   | 0                | 0                |
| State Aid for County Run Assessing Referendum Approval, 86,415 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]  | 0                                  | (172,830)                | 0  | 0   | 0                | 0                |
| State Consolidation Aid for County providing services, RPTL 1573, 86,415 parcels @ \$1   | 0                                  | 0                        | (86,415)   | 0   | (86,415)         | (86,415)         |
| State Aid IF County Managed County wide CAP, 86,415 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]   | 0                                  | 0                        | (172,830)  | 0   | 0                | 0                |
| <b>Total One Time Start-up Costs:</b>  | <b>5,196,375</b>                   | <b>4,418,640</b>         | <b>4,332,225</b>   | <b>Varies</b>   | <b>5,109,960</b> |                  |
| <b>Operational Costs:</b>  |                                    |                          |  |   |                  |                  |
| City/Town/Village Assessment Dept. Costs   | 1,732,444                          | 0                        | 0  | Varies  | 0                | 0                |
| County Real Property Tax Dept Costs  | 527,572                            | 2,594,447                | 527,572  | 527,572   | 2,594,447        | 2,594,447        |
| Cost of a County Consolidated Assessing Unit (CAP)   | 0                                  | 0                        | 2,160,375  | 0   | 0                | 0                |
| Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.   | 475,283                            | 259,445                  | 268,795  | 475,283   | 259,445          | 259,445          |
| State Aid for Annual Reassessment [84,120 parcels @ \$5]   | (420,600)                          | (420,600)                | (420,600)  | (420,600)   | (420,600)        | (420,600)        |
| <b>Current Annual Operating Costs:</b>   | <b>2,260,016</b>                   | <b>2,260,016</b>         | <b>2,260,016</b>   | <b>2,260,016</b>  | <b>2,260,016</b> | <b>2,260,016</b> |
| <b>Total Annual Operational Cost of Option:</b>  | <b>2,314,699</b>                   | <b>2,433,292</b>         | <b>2,536,142</b>   | <b>Varies</b>   | <b>2,433,292</b> | <b>2,433,292</b> |
| <b>Total Annual Savings/(Costs):</b>   | <b>(54,683)</b>                    | <b>(173,276)</b>         | <b>(276,126)</b>   | <b>Varies</b>   | <b>(173,276)</b> | <b>(173,276)</b> |
| <b>TOTAL ANNUAL COST OF OPTION PER PARCEL</b>  | <b>\$26.79</b>                     | <b>\$28.16</b>           | <b>\$29.35</b>   | <b>Unknown</b>  | <b>\$28.16</b>   | <b>\$28.16</b>   |
| <b>Notes:</b>  |                                    |                          |  |   |                  |                  |
| 1 Cost of County Dept estimated by adding 25.5 additional staff @ \$47,500/yr plus 50% fringe benefits [\$1,816,800], plus \$250,000 in additional assessment related costs to the current Ulster County assessment budget of \$527,572. |                                    |                          |  |   |                  |                  |
| 2 Estimated \$25/parcel based upon similar costs in downstate counties.  |                                    |                          |  |   |                  |                  |
| 3 Estimated \$5/parcel for 86415 parcels + 10% for additional expenses   |                                    |                          |  |   |                  |                  |
| 4 Partially built into staffing cost estimate. 10% added for additional expenses   |                                    |                          |  |   |                  |                  |
| 5 Reassessment Aid based upon Roll Sections 1, 3, 6 & 7 only.  |                                    |                          |  |   |                  |                  |

## ULSTER COUNTY ASSESSMENT MODEL COST/AID COMPARISONS - REASSESSMENT COSTS INCLUDED

|  | Single Assessing Unit Models       |                          | Multiple Assessing Unit Models   |   |
|--|------------------------------------|--------------------------|--|---|
|  | Option #1:<br>County-Run Assessing | Option #2:<br>County CAP | Option #3:<br>Current Structure w/additional consolidation & inter-municipal agreement | Option #4:<br>All Munis contract w/County under RPTL 1537 |
| <b>Start-up Costs:</b>   |                                    |                          |  |   |
| Current Structure that is in place - modified to provide equitable assessments to all properties.  |                                    |                          |  |   |
| Establish Equitable assessments at a common level throughout the County [Reassess All Towns, 86,415 parcels @ \$65] (Town Cost)  | 5,616,975                          | 5,616,975                | 5,616,975  | 5,616,975   |
| Available State Aid for reassessment [84,120 parcels @ \$5] (Town Aid)   | (420,600)                          | (420,600)                | (420,600)  | (420,600)   |
| State Consolidation Aid [86,415 parcels @ \$7 - one time payment]  | 0                                  | (604,905)                | Varies   | 0   |
| State Consolidation Aid for County Run Assessing, RPTL 1573, 86,415 parcels @ \$7  | 0                                  | (604,905)                | 0  | 0   |
| State Aid for County Run Assessing Referendum Approval, 86,415 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]  | 0                                  | (172,830)                | 0  | 0   |
| State Consolidation Aid for County providing services, RPTL 1573, 86,415 parcels @ \$1   | 0                                  | (86,415)                 | 0  | (86,415)  |
| State Aid IF County Managed County wide CAP, 86,415 parcels @ \$2 [http://www.orps.state.ny.us/cptap/applications.cfm]   | 0                                  | (172,830)                | 0  | 0   |
| <b>Total One Time Start-up Costs:</b>  | <b>5,196,375</b>                   | <b>4,418,640</b>         | <b>Varies</b>  | <b>5,109,960</b>  |
| <b>Operational Costs:</b>  |                                    |                          |  |   |
| City/Town/Village Assessment Dept. Costs   | 1,732,444                          | 0                        | Varies   | 0   |
| County Real Property Tax Dept Costs  | 527,572                            | 527,572                  | 527,572  | 2,594,447   |
| Cost of a County Consolidated Assessing Unit (CAP)   | 0                                  | 2,160,375                | 0  | 0   |
| Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.   | 475,283                            | 268,795                  | 475,283  | 259,445   |
| State Aid for Annual Reassessment [84,120 parcels @ \$5]   | (420,600)                          | (420,600)                | (420,600)  | (420,600)   |
| <b>Current Annual Operating Costs:</b>   | <b>2,260,016</b>                   | <b>2,260,016</b>         | <b>2,260,016</b>   | <b>2,260,016</b>  |
| <b>Total Annual Operational Cost of Option:</b>  | <b>2,314,699</b>                   | <b>2,536,142</b>         | <b>Varies</b>  | <b>2,433,292</b>  |
| <b>Total Annual Savings(Costs):</b>  | <b>(54,683)</b>                    | <b>(276,126)</b>         | <b>Varies</b>  | <b>(173,276)</b>  |
| <b>TOTAL COST OF OPTION PER PARCEL, INCLUDING REASSESSMENT</b>   | <b>\$86.92</b>                     | <b>\$79.48</b>           | <b>Unknown</b>   | <b>\$87.29</b>  |
| <b>Notes:</b>  |                                    |                          |  |   |
| 1 Cost of County Dept estimated by adding 25.5 additional staff @ \$47,500/yr plus 50% fringe benefits [\$1,816,800], plus \$250,000 in additional assessment related costs to the current Ulster County assessment budget of \$527,572. |                                    |                          |  |   |
| 2 Estimated \$25/parcel based upon similar costs in downstate counties.  |                                    |                          |  |   |
| 3 Estimated \$5/parcel for 86415 parcels + 10% for additional expenses   |                                    |                          |  |   |
| 4 Partially built into staffing cost estimate; 10% added for additional expenses   |                                    |                          |  |   |
| 5 Reassessment Aid based upon Roll Sections 1, 3, 6 & 7 only.  |                                    |                          |  |   |

## RECOMMENDATIONS TO IMPROVE THE ASSESSMENT FUNCTION IN NEW YORK STATE

The assessment officials in Ulster County were asked for their recommendations on how to improve the assessment function in New York State. Their response is as follows:

1) The number one recommendation was to legislate a **Reassessment Cycle Bill**. This would require all municipalities in the State to reassess on a periodic basis. Opinion on frequency of reassessment varied from three to five years to tying reassessment to established assessment standards.

Fair and accurate assessments are not determined by a particular assessment program whether it be a County Assessment Program, a Coordinated Assessment Program, a Shared Assessor or the local existing Assessor. Equitable assessments are best determined by cyclical reassessment to conform to current State law.

2) Examine the **Property Tax Exemptions** in New York State. Each year an ever increasing percentage of a municipality's total property tax base is being lost to properties with full or partial property tax exemptions. The basic misconception of exempting property taxes forgives those taxes rather than the reality of property tax exemptions only redistributes property taxes seems to be lost.

Additionally, an inordinate amount of an Assessor's time is spent on property tax exemption administration. This is best exemplified by the STAR exemption program. It is conservatively estimated that an Assessor's workload increased forty to fifty percent by the administration of the STAR property tax exemption program. The man hours given to property tax exemption administration takes valuable time away from the reassessment and property valuation process.

It has been suggested that there be a moratorium placed on all new or expanded property tax exemptions until this issue can be studied in depth.

3) Expand **Assessment Aid** payments provided by the State. The various assessment aid payments (Annual reassessment, Maintenance Aid, Consolidation Aid etc.) currently do not provide adequate incentive for municipalities to improve the assessment function. Current aid levels have been in place for a number of years and with current rising costs, aid levels reimburse a less and less percentage of total cost of the reassessment project.

4) Expand **Assessment Training Aid**. Current State law provides that Assessor training will be reimbursed by the State. Presently assessment training is only partially funded. With the increasing complexity of the assessment field and the ever increasing number of property tax exemptions options, training costs should be fully funded and expanded to include assessment office staff.

# **ADDENDUM**

ULSTER COUNTY CENTRALIZED PROPERTY TAX  
ADMINISTRATION GRANT  
ASSESSOR QUESTIONNAIRE

Please complete the following questionnaire. All information will remain confidential and specific responses or names will not be used in the grant study.

Name (optional) \_\_\_\_\_

Municipality \_\_\_\_\_

Total Parcel Count \_\_\_\_\_

Appointed Assessor \_\_\_\_\_ Elected Assessor \_\_\_\_\_

Full Time \_\_\_\_\_ Part Time \_\_\_\_\_

Municipal Work Week Hours \_\_\_\_\_

Number of Municipal Paid Holidays \_\_\_\_\_

Number of Vacation Days Earned per Year \_\_\_\_\_

Number of Vacation Days Used per Year \_\_\_\_\_

Personal Days Earned per Year \_\_\_\_\_

Sick Days Earned per Year \_\_\_\_\_

Sick Days Accrued \_\_\_\_\_

Actual Hours Worked per Week January through May \_\_\_\_\_

Actual Hours Worked per Week June through December \_\_\_\_\_

Does the Municipality allow Comp Time for extra hours worked?

YES \_\_\_\_\_ NO \_\_\_\_\_

Annual Salary: \_\_\_\_\_

Or Salary Range:

|                        |       |                        |       |
|------------------------|-------|------------------------|-------|
| Less than \$10,000     | _____ | \$10,001 to \$20,000   | _____ |
| \$20,001 to \$30,000   | _____ | \$30,001 to \$40,000   | _____ |
| \$40,001 to \$50,000   | _____ | \$50,001 to \$60,000   | _____ |
| \$60,001 to \$70,000   | _____ | \$70,001 to \$80,000   | _____ |
| \$80,001 to \$90,000   | _____ | \$90,001 to \$100,000  | _____ |
| \$100,001 to \$110,000 | _____ | \$110,001 to \$120,000 | _____ |
| \$120,001 to \$130,000 | _____ | \$130,001 to \$140,000 | _____ |
| \$140,001 to \$150,000 | _____ | Over \$150,000         | _____ |

How Many Years Until You Can Retire? \_\_\_\_\_

Education: (Please Check Highest Level of Education)

High School Graduate \_\_\_\_\_  
Associates Degree \_\_\_\_\_  
Bachelors Degree \_\_\_\_\_  
Master Degree \_\_\_\_\_

Age: (optional)

18-29 \_\_\_\_\_ 30-39 \_\_\_\_\_ 40-49 \_\_\_\_\_  
50-59 \_\_\_\_\_ 60-69 \_\_\_\_\_ 70 & over \_\_\_\_\_

Years in Assessing Field \_\_\_\_\_

Years As Assessor \_\_\_\_\_

Professional Designations: \_\_\_\_\_  
(IAO, MAI, CRE etc.)

Previous Assessment/Appraisal Experience Prior to becoming an Assessor

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Office Staff: Please list all support staff, their functions, and if they are Civil Service, full or part time positions.

| Position | Civil Service | Full/Part Time |
|----------|---------------|----------------|
|----------|---------------|----------------|

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Brief Description of Duties:

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| Position | Civil Service | Full/Part Time |
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Brief Description of Duties:

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| Position | Civil Service | Full/Part Time |
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Brief Description of Duties:

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MUNICIPAL PROFILE

What is the Municipality's 2008 Level of Assessment? \_\_\_\_\_

What is the Municipality's 2008 Final Equalization Rate? \_\_\_\_\_

What is the Municipality's Actual Level of Assessment? \_\_\_\_\_

What is the Municipality's 2008 Residential Assessment Ratio? \_\_\_\_\_

If Known, What is the Municipality's Coefficient of Dispersion? \_\_\_\_\_

Does the Municipality participate in Annual Reassessment? \_\_\_\_\_

Does the Municipality conduct periodic Reassessments? \_\_\_\_\_

If so, on what yearly basis \_\_\_\_\_

When was all of the Municipality's Data last collected? \_\_\_\_\_

When was the Municipality's last Reassessment? \_\_\_\_\_

When was the Municipality's last Assessment Update? \_\_\_\_\_

Who prepares and maintains the Municipality's Tax Maps? \_\_\_\_\_

How many tax map revisions do you receive in a year? \_\_\_\_\_

What Assessment Maintenance System does the Municipality use?

NYSORPS Version 4 \_\_\_\_\_

Other (State System) \_\_\_\_\_

Approximately How many Real Property Transfers occurs in the Municipality each year. \_\_\_\_\_

Approximately how many Valid Sales occurs in the Municipality each year.

Residential \_\_\_\_\_ Vacant Land \_\_\_\_\_ Commercial \_\_\_\_\_

Industrial \_\_\_\_\_ Farm \_\_\_\_\_

Approximately How Many Building permits does your Municipality issue each year?

New residence \_\_\_\_\_ New Commercials/Industrial \_\_\_\_\_

Residential Alterations \_\_\_\_\_

Commercial/Industrial Alterations \_\_\_\_\_

Do you have a good working relationship with the Municipality's Code Enforcement Department Yes \_\_\_\_\_ No \_\_\_\_\_

What services does the Ulster County Real Property Tax Office provide to you?

|                          | YES   | NO    |
|--------------------------|-------|-------|
| Rolls & Bills            | _____ | _____ |
| RPS support              | _____ | _____ |
| Forms                    | _____ | _____ |
| Exemption Administration | _____ | _____ |
| Other:                   |       |       |

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Please list any non Assessors duties you perform for your municipality.

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Who Would Perform these duties if the Assessor Did Not?

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Do You Believe a County or a Shared Assessor would perform these duties?

YES \_\_\_\_\_ NO \_\_\_\_\_

ALTERNATIVE ASSESSMENT PRACTICES

What are your comments and feeling on County Assessing?

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What are your feelings on Shared Municipal Assessors?

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What are your feelings on the County Real Property Tax Office assessing (with qualified personal) certain municipalities?

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What if the Municipality was unable to find an Assessor?

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If your Municipality was to contract Assessment services with the County would you

Retire \_\_\_\_\_

Seek other Employment \_\_\_\_\_

Seek other Assessor's Employment \_\_\_\_\_

Seek Employment with the County as an Assessor \_\_\_\_\_

If offered would you consider working for the County as An Assessor?

YES \_\_\_\_\_

NO \_\_\_\_\_

If yes, what salary range would you expect? \_\_\_\_\_

Would you expect your current employment benefits be accepted by the County?

YES \_\_\_\_\_

NO \_\_\_\_\_

Which Alternative Assessing Practice do you think is best, most likely to be accepted by the taxpayers in Ulster County and why?

(Existing Municipal Assessing, County Assessing, Municipal Shared Assessor, or County Contracting Assessment Services with certain Municipalities.)

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ULSTER COUNTY CENTRALIZED PROPERTY TAX  
ADMINISTRATION GRANT  
TOWN SUPERVISOR, CITY MANAGER QUESTIONNAIRE

Please complete the following questionnaire. All information will remain confidential and specific responses or names will not be used in the grant study.

Name \_\_\_\_\_

Municipality \_\_\_\_\_

Is Your Assessor Appointed \_\_\_\_\_ Elected \_\_\_\_\_

Full Time \_\_\_\_\_ Part Time \_\_\_\_\_

Annual Salary: \_\_\_\_\_

Please list all fringe benefits

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Please List all Assessment Related Expenses:

SOFTWARE EXPENSE \_\_\_\_\_

TRAINING EXPENSE \_\_\_\_\_

EQUIPMENT EXPENSES

Copier \_\_\_\_\_

Telephone \_\_\_\_\_

Computer \_\_\_\_\_

Camera \_\_\_\_\_

MILEAGE EXPENSE \_\_\_\_\_

POSTAGE EXPENSE \_\_\_\_\_

CONTRACTED EXPENSES

Independent Appraiser \_\_\_\_\_

Revaluation Contractor \_\_\_\_\_

Data Collection \_\_\_\_\_

Legal Services \_\_\_\_\_

BOARD OF ASSESSMENT REVIEW

Salary \_\_\_\_\_

Training \_\_\_\_\_

Legal Services \_\_\_\_\_

Office Staff: Please list all support staff, their functions, and if they are Civil Service, full or part time positions.

| Position | Civil Service | Full/Part Time |
|----------|---------------|----------------|
|----------|---------------|----------------|

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Brief Description of Duties:

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MUNICIPAL PROFILE

What is the Municipality's 2008 Final Equalization Rate? \_\_\_\_\_

Does the Municipality participate in Annual Reassessment? \_\_\_\_\_

Does the Municipality conduct periodic Reassessments? \_\_\_\_\_

If so, on what yearly basis \_\_\_\_\_

When was all of the Municipality's Data last collected? \_\_\_\_\_

When was the Municipality's last Reassessment? \_\_\_\_\_

What was the approximate cost of?  
Last Reassessment Project \_\_\_\_\_  
Last Assessment Update Project \_\_\_\_\_

Do you think New York States aid for reassessment is adequate? Please comment.

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How important do you feel the role of the Assessor is for Town/City Government?

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How many assessment related complaints do you and the Town Board or Common Council receive annually?

Revaluation Year \_\_\_\_\_

Non Revaluation Year \_\_\_\_\_



Describe your Municipality's current relationship with Ulster County Government.

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What are your comments and feelings on County Assessing?

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What are your feelings on Shared Municipal Assessors?

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What are your feelings on the County Real Property Tax Office assessing (with qualified personal) certain municipalities?

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Which Alternative Assessing Practice do you think is best, most likely?  
to be accepted by the taxpayers in Ulster County and why?

(Existing Municipal Assessing, County Assessing, Municipal Shared  
Assessor, or County Contracting Assessment Services with certain  
Municipalities.)

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