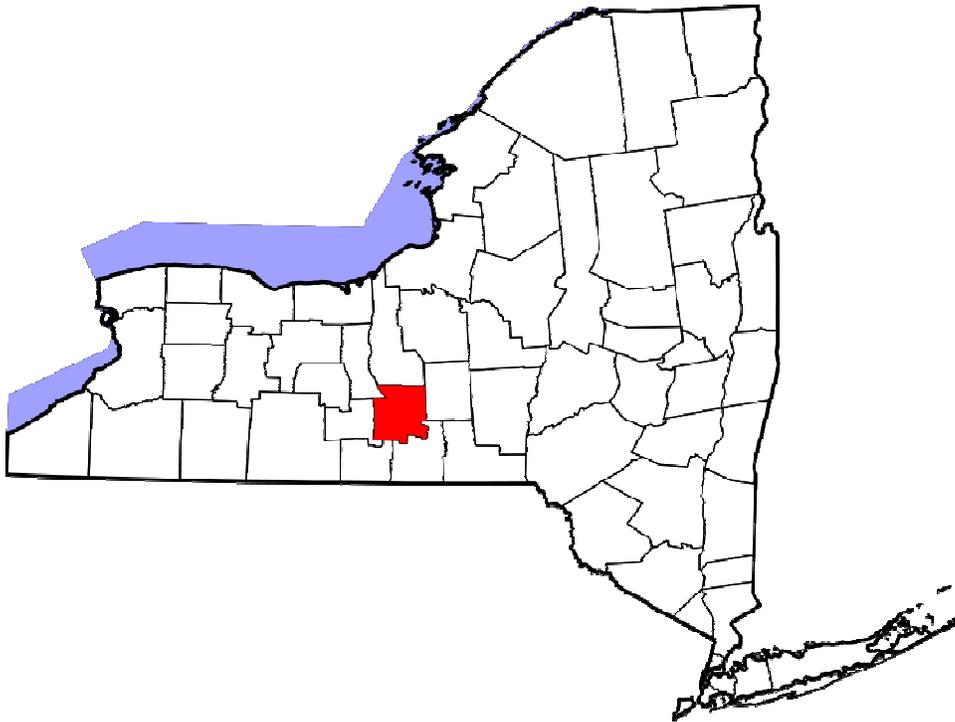


2012 Tompkins County Department of Assessment Data and Information Book



Presented by: Jay Franklin, Director of Assessment

Irene Kehoe, Assistant Director of Assessment

Tompkins County Department of Assessment

Data and Information Book

The Tompkins County Department of Assessment has created this book as a means to provide a centralized source of all of the routinely requested data and information. By no means is the compilation meant to be a complete and static document. This document will grow and change over time as more reports and documentation is created that might reflect changes that might occur in the New York State Real Property Tax Law.

The mission of the Department of Assessment is to:

- yearly assess properties at uniform percentage of fair market value in order to equitably distribute the tax burden amongst the taxable properties within Tompkins County,
- administer real property tax exemptions as provided by the New York State Real Property Tax Law.
- educate the general public about Real Property Assessment Administration.

Jay Franklin, Director of Assessment

Irene Kehoe, Assistant Director of Assessment

Al Fiorille, Senior Valuation Specialist

Kathy King, Valuation Specialist

Gary Bortz, Valuation Specialist

Michael Xayarath, Valuation Specialist

Tamara VanOrman, Real Property Systems Specialist

Jaycee Becker, Assessment Account Specialist

Victoria Wagner, GIS Technician

Barbara Just, Valuation Support Specialist

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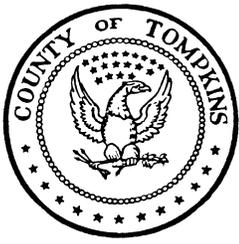
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Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Foreword – Department of Assessment Specializing in Equality since 1970.

Even back in 1968 when the voters of Tompkins County approved a measure to transition the assessment function to the County level, it was long recognized that the entire situation regarding real property tax administration should be examined and a higher degree of professional service should be available to the general public. This transition was the first and last (to this date) to a county wide assessing unit since Nassua County combined most of their assessment function in 1938.

This decision however was not made as a cost savings measure. The main reason behind the decision to move forward with that transition was to increase the professionalism and the quality of service that was provided to the taxpayers of Tompkins County. Before the transition, there were approximately 20 assessors (both elected and appointed) in the county, most of them working on a part-time basis. Additionally, a good number of these assessors were ready to retire and even at that time, it was difficult to find qualified replacements. After the consolidation, only 5 full time professional assessors were required (total number of real property parcels was only 22,000 in 1970). This level of staffing allowed for a periodic in-house revaluation thus reducing the cost for an outside contractor to perform the much needed periodic revaluations.

Currently the Department of Assessment is the only true countywide assessing unit in New York State. It employs a staff of 10 individuals comprised of two administrative/clerical staff, one tax map maintenance staff and 7 appraisal staff.

The Department of Assessment was a participant in the Annual Reassessment Program from 1999 – 2005. Starting in 2006, the Legislature voted to switch to a Triennial Revaluation Cycle which they subsequently abandoned in 2008 and returned to an Annual Reassessment Program. Since 1999, the

Department of Assessment has been awarded the Excellence In Equity Award from the Office of Real Property Services on a yearly basis.

The Department of Assessment does not contract any valuation work out to outside vendors. Based upon the level and competency of the existing staff, all revaluation work can be done in-house.

To help assist in the assessment administration function, the Department of Assessment has developed numerous external relational databases. These databases help process exemption applications, keep track of building permit information, value commercial properties and general office functions such as the schedule of informal assessment review hearings and the mailing of Assessment Change Notice.

The Department of Assessment is committed to staying a leader in the industry by requiring that all members of the department attend at least two weeks worth of continuing education. The Department of Assessment relies heavily on the International Association of Assessing Officers to provide the training and cutting edge information regarding assessment administration in the United States and across the world. In addition to assessment administration education, members of the staff are encouraged to search out other educational opportunities, whether it is computer related, supervisory or specialized training in software packages (such as ESRI's ARCGIS). Four appraisers hold NYS appraisal licenses.

The Department of Assessment is dedicated to ensure that the tax burden in Tompkins County is distributed equitably according the rules and guidelines of the New York State Real Property Tax Law. We also strive to educate the public regarding the policies and procedures by which the Assessment Roll is formed.

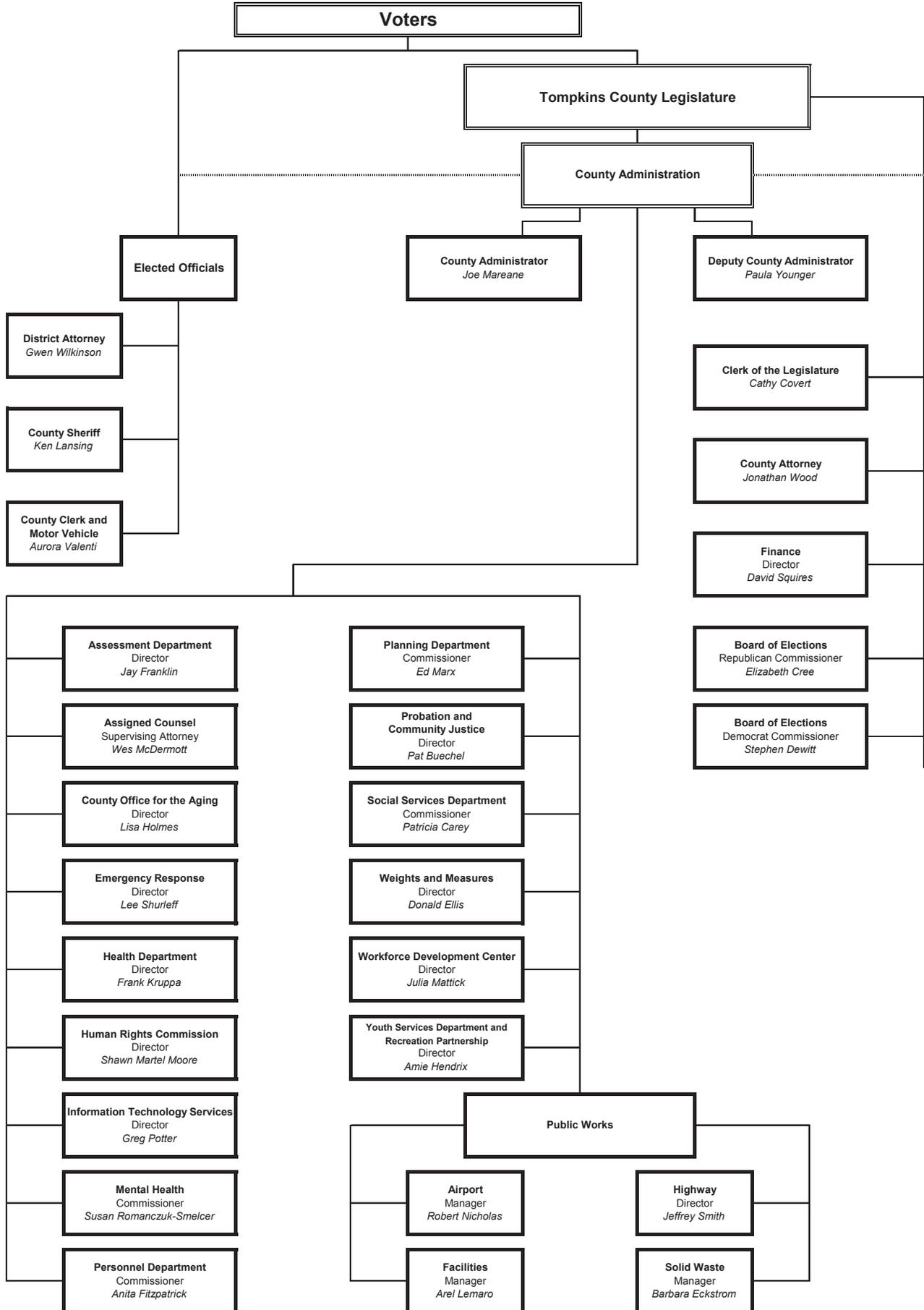
If there is something that you feel that we could be doing better, please do not hesitate to contact me directly.

Sincerely,



Jay Franklin, Director of Assessment

Tompkins County Organization Chart



Tompkins County Legislature

County Courthouse -- 320 North Tioga Street, Ithaca, NY 14850 -- 607-274-5434 (Phone)

Pamela Mackesey (D - District 1)
323 Pleasant Street
Ithaca, NY 14850
Telephone: 607-273-6203
E-mail: pmackesey@twcny.rr.com

Pat L. Pryor (D - District 6)
150 Scofield Road
Freeville, New York 13068
Telephone: 607-319-0507
E-mail: ppryor@tompkins-co.org

Peter C. Stein (D - District 11)
101 Brandywine Drive
Ithaca, NY 14850
Telephone: 607-266-7579
E-mail: pcs1@cornell.edu

Leslyn McBean-Clairborne (D - District 2)
528 West Clinton Street
Ithaca, NY 14850
Telephone: 607-277-5104
E-mail: leslyn@twcny.rr.com

Frank P. Proto (R - District 7)
Cannonbrook Farms
2585 Slaterville Road
Slaterville Springs, NY 14881
Telephone: 607-277-4875
E-mail: fproto@tompkins-co.org

Will Burbank (D - District 12)
132 Glenside Road
Ithaca, NY 14850
Telephone: 607-272-7555
E-mail: wburbank@tompkins-co.org

Carol I. Chock (D - District 3)
39 Woodcrest Avenue
Ithaca, NY 14850
Telephone: 607-273-9007
E-mail: carolchock@gmail.com

David M. McKenna (R - District 8)
319 Douglas Road
Newfield, NY 14867
Telephone: 607-564-7243
E-mail: dmckenna@tompkins-co.org

Martha Robertson (D - District 13)
1655 Ellis Hollow Road
Ithaca, NY 14850
Telephone: 607-272-0584
E-mail: mrobertson@tompkins-co.org

Nathan I Shinagawa (D - District 4)
228 Linden Ave., Apt. 3
Ithaca, NY 14850
Telephone: 607-280-7557
E-mail: nshinagawa@gmail.com

Brian Robison (R - District 9)
102 Beechwood Drive
Groton, New York 13073
Telephone: (607) 351-3601
E-mail: brobison@twcny.rr.com

Michael E. Lane (D - District 14)
42 East Main Street
Dryden, NY 13053
Telephone: 607-844-8313
E-mail: mlane@tompkins-co.org

Kathy Luz Herrera (D - District 5)
116 Utica Street
Ithaca, NY 14850
Telephone: 607-273-8169
E-mail: kathyluzherrera@gmail.com

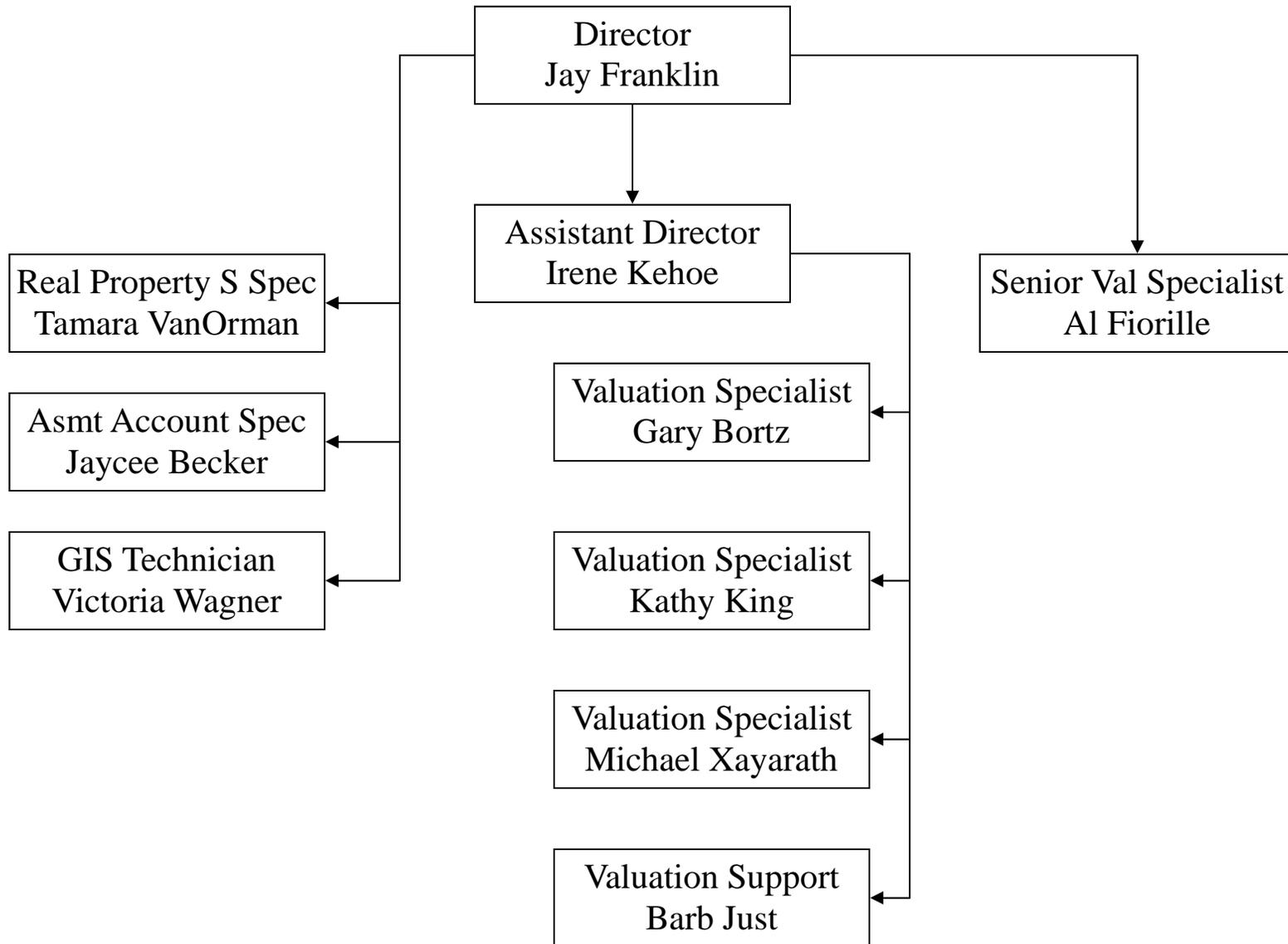
Dooley Kiefer (D - District 10)
629 Highland Road
Ithaca, NY 14850
Telephone: 607-257-7453
E-mail: dsk11@cornell.edu

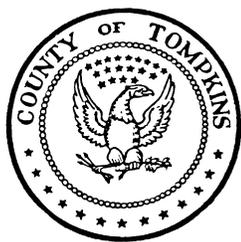
James P. Dennis (D - District 15)
47 Elm Street
Trumansburg, NY 14886
Telephone: 607-387-4058
E-mail: jpd821@yahoo.com

Individual Contacts Regarding Taxation

Village of Lansing Donald Hartill Mayor	257-0424	Village of Cayuga Heights Kate Supron Mayor	257-1238	Village of Groton Jeff Evener Mayor	898-3966
City of Ithaca Svante Myrick Mayor	274-6570	Village of Freeville Lotte Carpenter Mayor	844-8301	Village of Trumansburg Marty Petrovic Mayor	387-6501
Village of Dryden Randy Sterling Mayor	844-8122	Dryden Central School Sandra Sherwood Superintendent	844-5361	South Cayuga Central School Patrick Jensen Superintendent	315-364-7211
Homer Central School Nancy Ruscio Superintendent	749-7241	Odessa-Montour School James Frame Superintendent	594-3341	Cortland City School John Lutz Superintendent	753-6061
Newark Valley Central School Ryan Dougherty Superintendent	642-3221	Candor Central School Jeffrey Kisloski Superintendent	659-5010	Lansing Central School Dr. Stephen Grimm Superintendent	533-8771
Moravia Central School Michelle Brantner Superintendent	315-497-2670	Groton Central School James Abrams Superintendent	898-5301	Newfield Central School Cheryl Thomas Superintendent	564-9955
Trumansburg Central School Michael McGuire Superintendent	387-7551	Ithaca City School District Dr Luvelle Brown Superintendent	274-2217	Spencer Van Etten Central Sch Joe Morgan Superintendent	589-7100
Town of Ulysses Roxanne Marino Supervisor	387-5767	Town of Lansing Kathy Miller Supervisor	533-8896	Town of Newfield Richard Driscoll Supervisor	564-9981
Town of Enfield Roy Barriere Supervisor	273-8256	Town of Groton Glenn Morey Supervisor	898-5035	Town of Dryden Mary Ann Sumner Supervisor	844-8619
Town of Danby Fredric Dietrich Supervisor	277-4788	Town of Caroline Don Barber Supervisor	539-6400	Town of Ithaca Herb Engman Supervisor	273-1721
Tompkins County Legislature David McKenna Board Member	274-5434 273-2439	Tompkins County Legislature Michael Lane Board Member	274-5434 844-4361	Tompkins County Legislature Leslyn McBean-Clairborne Board Member	274-5434 277-5104
Tompkins County Legislature Carol Chock Board Member	274-5434 273-9007	Tompkins County Legislature Peter Stein Board Member	274-5434 257-2329	Tompkins County Legislature James P Dennis Board Member	274-5434 387-4058
Tompkins County Legislature Brian Robison Board Member	274-5434 898-3995	Tompkins County Legislature Frank Proto Board Member	274-5434 277-4875	Tompkins County Legislature Pat Pryor Board Member	274-5434 339-7978
Tompkins County Legislature Nathan I Shinagawa Board Member	274-5434 280-7557	Tompkins County Legislature Dooley Kiefer Board Member	274-5434 257-7453	Tompkins County Legislature Pamela Mackesey Board Member	274-5434 273-6203
Tompkins County Legislature Katherine Luz Herrera Board Member	274-5434 273-8169	Tompkins County Legislature Martha Robertson/Chair Board Member	274-5434 272-0584	Tompkins County Legislature Will Burbank Board Member	274-5434 272-7555

TOMPKINS COUNTY DEPARTMENT OF ASSESSMENT
ORGANIZATIONAL CHART





Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Prior Directors of Assessment

Thomas Payne – 1955 – 1984

Donald Franklin – 1984 – 1996

Stephen Whicher – 1996 – 2001

Valeria Coggin – 2001 – 2009

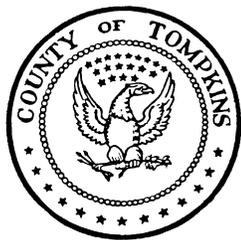
Jay Franklin – 2009 – current

The Department of Assessment would not be what we currently are if we did not recognize all of the individuals who at one point has worked in this office:

Prior Staff:

Lorraine Abraham	Bob Dutcher	Bill Hilker	Tina Lincoln	Thomas Payne
Elizath Angell	Autumn Edwards	Bonnie Holford	Aparajita Maitra	Demani Piotti
Carmen Arroyo	Sue Fast	Sharon Houseworth	Margaret Maude	Ronald Poole
Daniel Bizzell	Winona Fisher	Regina Hubbell	Margaret Mbwana	Debra Reniff
Kerry Boisvert	Jeanne Frandsen	Edward Hughes	Debra McQuinn	Brian Robison
Mia Boynton	Donald Franklin	Lois Hughes	Woodrow Miller	Galina Rozenfine
Cindy Christianson	Carmella Giorgio	Elizabeth Jaglowski	Mary Mills	Mary Saxton
Wendy Clark	Jennifer Goldstein	Norma Jayne	Amy Mills	Elaine Shillington
Bob Clauson	David Grosvenor	Evan Jehu	Debra Morais	Sondra Stanton-Dyrlie
Kay Cleland	Sandra Hagin	Elaine Jolly	Ann Morgan	Rebecca Strosnider
Bob Cochran	Chucka Hagood	Susan Kallfelz	Charlie Morgan	Sandra Swearingen
Valeria Coggin	Sherry Haner	Bridget Kentch	Anne Moses	Jodie Washington
Joe Conley	Lesli Harbourt	Jai Khalso	Jael Ojwaya	Stephen Whicher
Sharon Cooper	Joe Hawes	Russ Klinger	Cornelia Oliver	Merri Wilcox
Robin Crannell	Laura Herlands	George Lafave	Carol Pagliaro	Lean Worcester
Sarah Delmage	Skip Hewitt	Myrtle Lampila	Delma Partidge	

- Apologies for those who have worked in this office but are not recognized in the list above.



Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Department of Assessment—Timeline

- 1955—Real Property Tax Director (Thomas Payne) Appointed by Board of Supervisors.
Revaluation—Thorne Appraisal Co and Winslake Appraisal Co
- 1965—Revaluation—JM Cleminshaw Co. Tax maps certified.
- 1968— County Charter was passed with bi-partisan support. Division of Assessment becomes effective January 1, 1970.
- 1970—County Department of Assessment staffed with 9 full time employees and 5 part time employees. All positions were filled pursuant to competitive civil service requirements.
- 1971— Countywide Data Collection
- 1972—Pilot project on computer assisted revaluation.
- 1978—Revaluation—performed In-House. 3,150 appeals. 850 grievances. 12 Court Appeals
- 1980—Revaluation—Performed In-House. 2,500 appeals. 500 grievances. 6 Court Appeals
- 1984—Thomas Payne retired. Don Franklin named Director.
- 1990—Revaluation—Performed In-House. 3,000 appeals. 2,180 grievances. 127 Court Appeals
- 1992—Implementation of Laptop Computer for in field data processing.
- 1995—Department converts to micro-computer processing from mainframe.
- 1996—Don Franklin retired. Stephen Whicher named Director
- 2000—Revaluation—Performed In-House. 4,089 appeals. 701 grievances. 20 Court Appeals. Start of Continual Equity Maintenance Program -19 Employees
- 2001—Stephen Whicher named County Administrator. Valeria Coggin named Director.
- 2006—Switch to Triennial Assessment Cycle. Only assessing unit to receive Excellence In Assessment award while at fraction of market value.
- 2008—Revaluation—Performed In-House. 2,429 appeals. 417 grievances. 47 Court Appeals
- 2009—Valeria Coggin retired. Jay Franklin named Director.
- 2011— Department Reorganization—loss of state aid necessitates a change to the structure of the office. Reduces staffing level by 3 positions—10 total FTE's.
- 2012 – Introduction of the use of iPads and Dropbox to maximize field time for appraisers and increase efficiency.

Rate Year	Rate
2012	100
2011	100
2010	100
2009	100
2008	100
2007	85
2006	90
2005	100
2004	100
2003	100
2002	100
2001	100
2000	100
1999	99.68
1998	101.69
1997	101.06
1996	98.69
1995	98.76
1994	96.88
1993	97.04
1992	99.39
1991	101.81
1990	140.32
1989	65.27
1988	71.46
1987	79.03
1986	87.02
1985	96.72
1984	100.32
1983	104.13
1982	108.5
1981	108.37
1980	113.04
1979	104.65
1978	111.73
1977	44.84
1976	49.04
1975	54.16
1974	57.14
1973	64
1972	70
1971	76
1970	79
1969	85
1968	86

Rate Year	Rate
1966	58
1965	55
1964	55
1963	55
1962	56
1961	57
1960	61
1959	62
1958	75
1957	75
1956	75
1955	67
1954	48



Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Swis Codes/School Codes

Municipality	Swis Code	Parcels	Residential Sites	Commercial Sites
City of Ithaca	500700	5,570	3,876	1,739
Caroline	502000	1,925	1,751	91
Danby	502200	1,981	1,723	81
V Dryden	502401	795	666	129
V Freeville	502403	248	208	35
TOV Dryden	502489	4,831	4,451	365
Enfield	502600	1,684	1,572	119
V Groton	502801	908	769	122
TOV Groton	502889	1,834	1,782	66
Cayuga Heights	503001	995	927	58
TOV Ithaca	503089	4,332	4,025	317
V Lansing	503201	1,101	921	172
TOV Lansing	503289	3,667	3,497	244
Newfield	503400	2,340	2,045	226
Trumansburg	503601	728	619	93
TOV Ulysses	503689	1,909	1,751	177

School District	School Code	Parcels
Southern Cayuga	053001	37
Moravia	054201	11
Cortland	110200	12
Homer	113001	32
Odessa Montour	442001	71
Candor	492401	267
Newark Valley	492602	192
Spencer Van Etten	493401	396
Ithaca City	500700	18,039
Dryden	502401	4,730
Hunt Memorial	502427	7
Groton	502801	2,454
Lansing	503201	3,675
Newfield	503401	2,470
Trumansburg	503601	2,455

Tompkins County Municipalities and Roads



North

1 0.5 0 1 2 3 4 5 Miles

10.50 1 2 3 4 5 Kilometers

1:75,000 One Inch represents 6250 Feet
when printed on ARCH D 24 x 36

NY State Plane, Central GRS 80 Datum
Roads are from the 1991 Tompkins
County Digital Planimetric Map/ITTC
Municipal Boundaries are from the Tompkins
County Digital Tax Parcel Maps

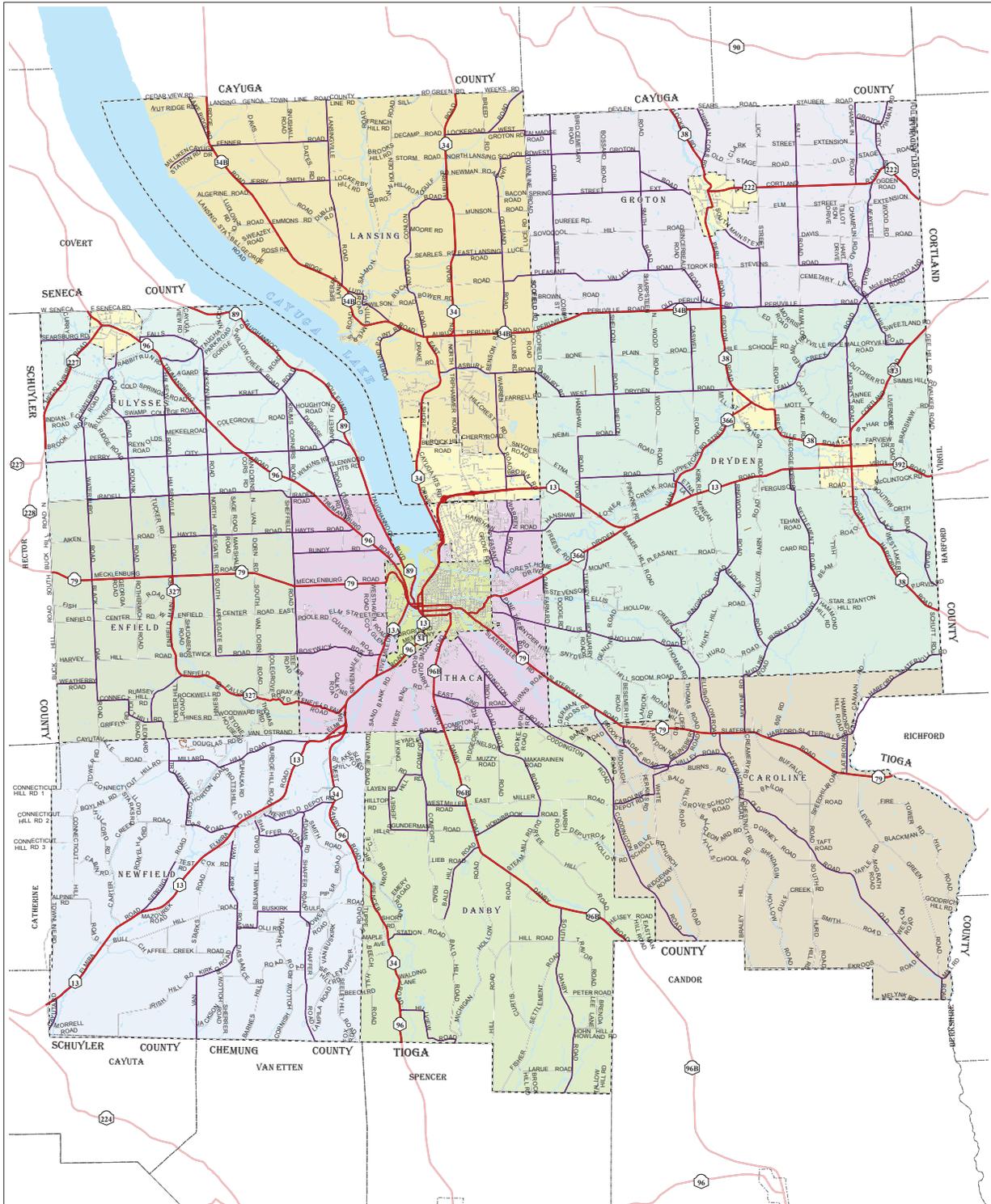


Tompkins County
Information Technology Services
GIS Division
S. Borowski

Legend

- State Highways
- County Roads
- Local Roads
- Unpaved Roads
- Municipalities
- Lakes & Streams

Muni_Roads.mxd
January 2007



TOMPKINS COUNTY General School Districts



New York State Plane Central
1983 NAD

1:75,000



1 inch equals 1.2 miles when printed on ARCH D 24 x 36

Roads are from 1991 Tompkins
County Digital Planimetric Map,
Survey Maps, and Aerial Imagery.

School Districts are from the TC Digital
Tax Parcel Maps and NYS ORPS.

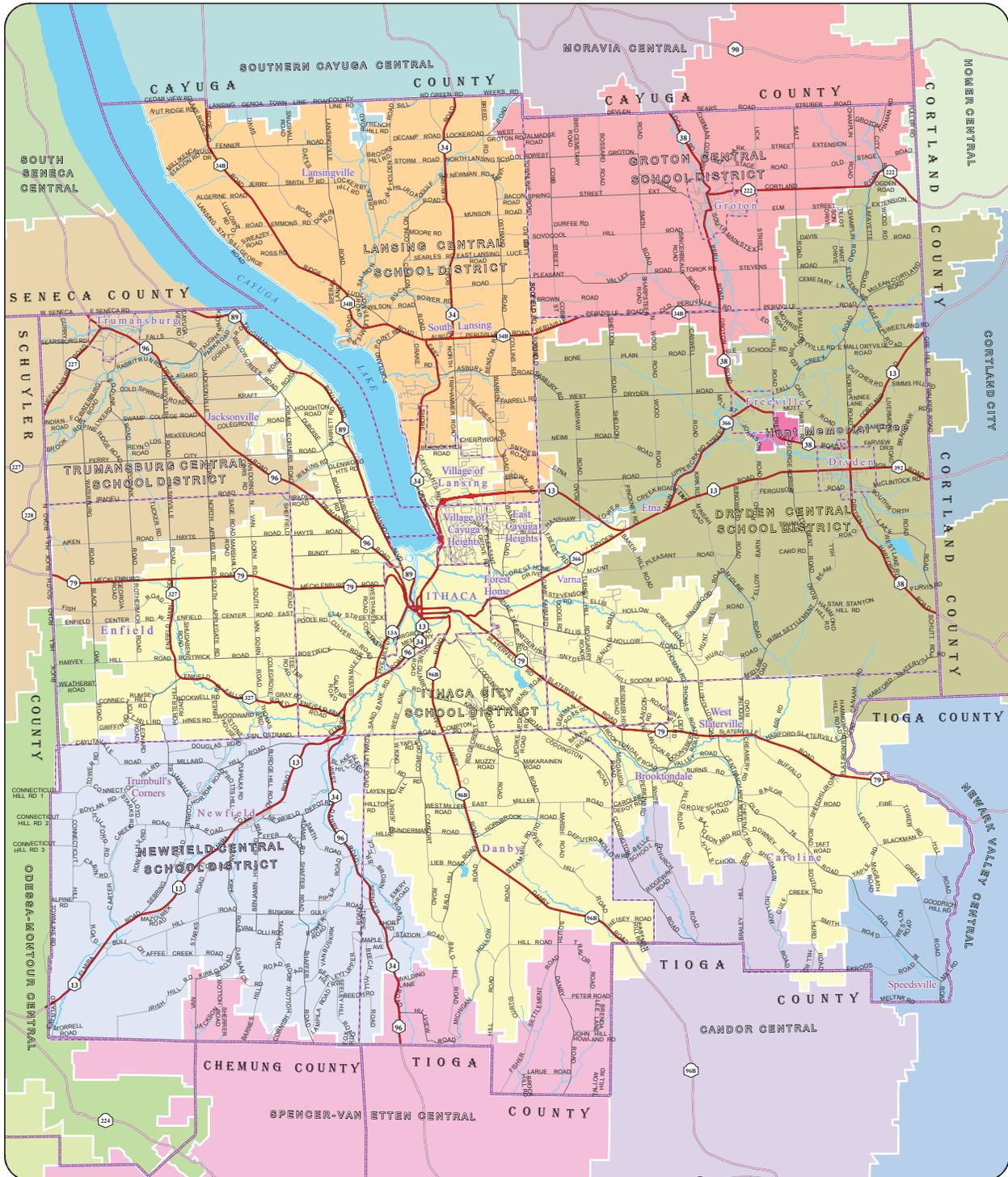


Tompkins County
Information Technology Services
GIS Division
www.tompkins-co.org/gis

Legend

-  County Boundary
-  Municipal Boundaries
-  State Highways
-  County Roads
-  Local Roads
-  Lakes & Streams

*SchoolDistMap_24_36.mxd
S. Bernacki 09/09/2006*

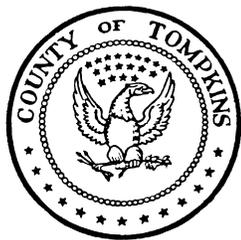


Tax assessment is ~~~very nearly ~~~ the single most responsible function within the administrative scope of municipal government...you are your community's own best – and very likely, only – expert on the subject. If you default your unique position, if you refuse or reject your responsibility for leadership, then your city and its people for generations to come may suffer.

*Texas Municipal League Executive Director
Steve Matthews 1962*

The Assessor's Creed

- I am an assessing professional and I am truly proud of it.
- I have been called to one of the most important functions of government.
- I carry out my job with pride and excellence.
- I serve all people fairly and equally, regardless of who they might be.
- I show no favoritism.
- I do what is right.
- I do what is responsible.
- The wheels of government turn better because I am here.



Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Casual For Charity

The Department of Assessment is determined to help make a difference in our community. As such, we have elected to have a casual Friday where for the donation of \$1 members of our staff have the option to dress down to jeans (or shorts, weather permitting). Once we have accumulated \$50 in the pot, we draw a business card out of the jar and the winner can select the charity of their choice to receive the \$50 donation.

As of 10/22/2012, we have donated a total of \$1,150 to the following charities:

American Cancer Society
 American Red Cross
 Andrew Hoffmier
 Cancer Resource Center
 Cayuga Dog Rescue
 Children's Miracle Network
 Christopher Bordon
 Community Good Neighbor Fund
 Franziska Racker Center
 Friends of the Ithaca Youth Bureau - Big Brother/Big Sister
 Hospicare of Tompkins County
 Joshua Oxford Recovery Fund
 John T. Ilacqua Memorial Fund
 Pearl River County SPCA
 Ronald McDonald House Charities
 Tompkins County SPCA
 Tompkins Girls Hockey Association

TOMPKINS COUNTY STUDY SUMMARY

2012 Update to 2008 Study

By Jay Franklin, IAO

The analysis that is included in this study reflects the data that was ascertained regarding the Real Property Assessment Administration practices within Tompkins County. This report is intended to be used for informational purposes only. This report is not an endorsement of any specific form of assessment administration nor is it an endorsement of the current assessment structure within Tompkins County. This report is also not intended to identify every operational detail of the options described within. Any move to implement or further explore options will require additional specifics.

Current Assessment Structure

Currently, the Tompkins County Department of Assessment is one of only two county-wide assessing units in New York State. The office was consolidated in 1970 in an effort to provide a more professional assessment structure to the property owner's of Tompkins County.

At that time, there was a significant amount of retirements and there was a lack of qualified individuals available to fill the part time assessor positions.

Tompkins County is unique in the fact that the county provide

all of the assessing function for all municipalities within its borders. Nassau County, the other countywide assessing unit, still has some local assessing jurisdictions (village/city assessing units).

The Department of Assessment consists of a professional staff of ten individuals consisting of:

- Director of Assessment
- Asst Director
- Senior Val Specialist
- Valuation Specialists (3)
- Support Staff (3)
- Tax Map Staff (1)

Indicators of Assessment Equity

The Department of Assessment has elected to maintain a 100% Level of Assessment after a short try at a Triennial Assessment Cycle.

The public outcry as a result of the Triennial Cycle forced the County Legislature to return to an Annual Assessment Cycle in order to maintain full value assessments which the public could more easily understand rather than a fractional value assessment standard.

Based upon this act by the County Legislature, the Department of Assessment will continue to maintain full value

assessments in the future. However the Department of Assessment is not currently enrolled New York State's reappraisal cycle as the busy work of re-measuring each building once every 6 years outweighs the state aid that would be available to the office.

The Department of Assessment continues to monitor the real estate market and makes adjustments as necessary in order to maintain an equitable assessment roll where the tax burden is distributed on fair market based assessed values.

Current Assessment Administration Cost

The following chart lists the actual costs for the two of the three years that were analyzed. Also included in the chart is the reconciled current assessment administration cost that will be used throughout this study.

	2011	2012	Budget 2013
Personnel	621,556	575,098	600,477
Equipment	46,100	19,500	25,500
Contractual	51,730	37,737	46,318
Fringe Benefits	307,349	319,280	351,744
Revenue	114,000	56,000	55,000
Total Cost	912,735	895,615	969,039

The total reconciled cost is \$969,039 or \$27.81 parcel.

Town	2012 Equalization Rate	2012 Level of Assessment
City of Ithaca	100.00	100.00
Caroline	100.00	100.00
Danby	100.00	100.00
Village of Dryden	100.00	100.00
Village of Freeville	100.00	100.00
Dryden	100.00	100.00
Enfield	100.00	100.00
Village of Groton	100.00	100.00
Groton	100.00	100.00
Village of Cayuga Heights	100.00	100.00
Town of Ithaca	100.00	100.00
Village of Lansing	100.00	100.00
Lansing	100.00	100.00
Newfield	100.00	100.00
Village of Trumansburg	100.00	100.00
Ulysses	100.00	100.00

Single Assessing Units

Under a county public referendum, the current Countywide Department of Assessment could be abolished and the assessment function could be returned to the local assessing level.

Under this form of assessment administration, each township would be responsible for their own assessment roll and would be required to appoint an assessor every 6 years to oversee the assessment function.

The County would only be responsible for staffing a County Real Property Tax Service Agency to assist in this function whose main duty would be to maintain tax maps and to run tax rolls and bills. Each County’s Real Property Tax Service Agency department provides different functions to the local town assessing units. For this analysis, it is assumed that the bare minimum assistance if provided.

The single assessment unit budget is estimated to be \$1,308,828 or \$37.92/parcel.

Coordinated Assessment Program

The Coordinated Assessment Program (CAP) allows for one or more municipalities to share an assessor under a formal agreement but yet retain their status as an assessing unit. This agreement allows the municipalities to apply and receive an initial grant for up to \$7/parcel.

If all towns were to form a single CAP for Tompkins County, a staffing level of 14 individuals would not have to be supplemented however job titles and descriptions would be need to be adjusted.

There would be a total of 9 appraisal staff for the county.

Total Budget for all towns forming a Coordinated Assessment Program — \$988,134

RPTL 1537 Agreements

Section 1537 of the Real Property Tax Laws allows an assessing unit and a county to enter into an agreement for appraisal services, exemptions service, or assessment services. This is considered an agreement for the provision of a ‘joint service’ for the purposes of article five-g of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

There would be a total of 9 appraisal staff for the county.

Total Budget for all towns assigning the assessment function to the county — \$993,083

Each of the options available for the assessment administration function has the ability to provide for a single equalization rate and reappraisal cycle for Tompkins County. This goal could be achieved either from inter-municipal agreements to set a common level of assessment and reappraisal cycle to a total change to a single assessing unit such as a single CAP for the County or 1537 Service Agreements.

Alternative Assessment Options Comparison

Summary

For Tompkins County, the cost of the current assessment structure is significantly less than alternatives mainly because Tompkins County has had 43 years to work on increasing the efficiency of the office.

Additionally, without the current staffing we would find the need to increase the amount of people employed by the Department as the skill set that each employee brings to the office is specifically geared to a current program. Any change in the makeup of the office would require either an exact replacement or more people to do the same amount of work.

This structure will not work in all counties in New York State but there is not a better/more cost effective way to perform the assessment function in Tompkins County

	Single Assessing Units	Countywide CAP Managed by County	Countywide RPTL 1537 Agreements
Annual Operating Costs	\$1,308,828	\$988,134	\$993,083
Cost Per Parcel	\$37.92	\$28.63	\$28.77

The total reconciled cost of the current assessment administration structure in Tompkins County is **\$969,039 or \$27.81/parcel.**

	DEPARTMENT BUDGET		PROGRAM IMPACTS				
	2012 Adopted	2013 Adopted	2 RPTSA	1.0 Sales/Exempt	1.50 TaxMapping	5.50 Valuation	10.00 Totals
Project Assistant	10,000	10,000		10,000			
Asst Director	71,294	72,720	72,720				
Director	86,264	87,989				87,989	
Data Collector	32,082	0					
GIS Tech	42,738	43,593			43,593		
RPS Specialist	47,340	48,287	24,143	24,144			
VSS	0	46,865				46,865	
Value Specialist	176,766	180,301			30,050	150,251	
Asmt Acct Specialist	40,603	41,415	20,708	20,707			
AAA Specialist	0	0					
Senior Val Specialist	64,811	66,107				66,107	
Longevity	3,200	3,200	600	200	750	1,650	
	575,098	600,477	118,171	55,051	74,393	352,862	600,477
Computer Equipment	1,000	3,000	1,000			2,000	
Communication	1,000	1,000				1,000	
Computer Software	1,000	3,500	2,500		1,000		
	3,000	7,500	3,500	0	1,000	3,000	7,500
Office Supplies	8,000	8,000	5,000	1,000	1,000	1,000	
Auto Supplies	2,500	4,000				4,000	
Auto Fuel	6,000	6,000				6,000	
Printing	0	0					
Books	0	0					
	16,500	18,000	5,000	1,000	1,000	11,000	18,000
Program Expense	2,250	2,500	2,500				
Legal Ad	500	500	500				
Travel/Training	2,100	4,750	750	1,000	500	2,500	
Membership	1,755	1,755	455			1,300	
Service Contracts	11,632	8,032	4,550		3,482		
Postage	8,000	8,000	4,000	2,000		2,000	
Telephone	4,000	6,000	720	360	240	4,680	
Inter Charge	7,500	7,500			7,500		
Copier Charge		4,000	1,500	2,000		500	
Professional Services		3,281	3,281				
	37,737	46,318	18,256	5,360	11,722	10,980	46,318
Fringe	319,280	351,744	70,193	27,760	44,189	209,600	351,743
Expense	951,615	1,024,039	215,120	89,171	132,304	587,443	1,024,039
Assessors Fees	29,000	28,000	26,000		2,000		
Interfund Revenue	27,000	27,000	27,000				
Other State Aid	0	0					
	56,000	55,000	53,000	0	2,000	0	55,000
County Cost	895,615	969,039	162,120	89,171	130,304	587,443	969,039

7. **Other Factors for Consideration:** *Examples of factors that may be cited include whether the program is, or could be, delivered by other agencies, pertinent demographic information on clients served, whether the program represents an investment that will produce future social or financial dividends, whether adverse long-term consequences may result from program elimination, and whether it relates to our strategic goals such as workforce diversity.*

If the County was to send the Assessment function back to the towns, the County would still need to fund and staff a Real Property Tax Service Agency as this agency is mandated by the State.

7. **Other Factors for Consideration:** *Examples of factors that may be cited include whether the program is, or could be, delivered by other agencies, pertinent demographic information on clients served, whether the program represents an investment that will produce future social or financial dividends, whether adverse long-term consequences may result from program elimination, and whether it relates to our strategic goals such as workforce diversity.*

This function was created as a program only as comparison if a countywide Department of Assessment is not funded. Some county RPTSA's provide this function for the towns while some others do not.

The tax map unit is charged with reading all real property legal descriptions and translating those documents²⁰ into a tax map used exclusively for the levy of real property taxes. The use of these tax maps has expanded exponentially since they were digitized in 1998. The increased use of GIS has created uses for the tax maps for which they were never designed to be used for. Currently, we have an advanced tax mapping product. We have 1 tax map technician on staff and a Valuation Specialist who will spend ¼ their time performing tax mapping work. This training will allow the Valuation Specialist to then bring GIS into the valuation process.

7. Other Factors for Consideration: *Examples of factors that may be cited include whether the program is, or could be, delivered by other agencies, pertinent demographic information on clients served, whether the program represents an investment that will produce future social or financial dividends, whether adverse long-term consequences may result from program elimination, and whether it relates to our strategic goals such as workforce diversity.*

Our current Tax Mapping product is heavily relied on by other county departments and outside municipalities. This is our core mandated program.

1. Program Name Valuation
 Purpose To equitably value all property at a uniform percentage of value on an annual basis.
 Other Goals Served To equitably distribute the tax burden among the value of real property in the county.

2. Type of Program (Select One) DD

Mandate – Mandate (MM) - Programs that are defined by both benefit levels and administrative systems that are mandated by the State. Examples would include the Medicaid and two public assistance programs.

Mandate-Discretionary (MD) – Programs that are mandated by the State, but that allow local latitude in the way the program is delivered.

Discretionary-Mandate (DM) – Programs we are not mandated to provide, but if we do choose to provide them, we are governed by mandated rules and procedures.

Discretionary – Discretionary (DD) – Programs we are not mandated to provide and have local control over how they are delivered.

3.		Explain
Cost	\$587,443	
Revenue	\$0	
Net Local	\$587,443	

4. Key Metrics

Number of People Served e.g. number of clients, caseloads, population served

Other Key Metric 34,571 parcels - \$10,500,000,000 Value of Property e.g. number of roads, buildings or networks

How long has program existed? 1970

Number of Staff Assigned 5.50 FTE

5. Impact Assessment (check all that apply)

Prevents a direct, severe, and immediate threat to the health and welfare of individuals or the community

Reduces a significant, identifiable risk to the health and welfare of individuals or the community

Contributes to the prevention of risks to the long-term health and welfare of individuals and the community

Protects or attends to the needs of the most vulnerable members of the community (children, the elderly, individuals with physical or mental health challenges)

Provides physical infrastructure necessary for the economic, social, or environmental safety and well being of the community

Provides an enhanced quality of life to current residents of the community

Contributes to the long-term quality of the community’s social, economic environmental, and cultural condition.

Provides central administrative services (financial, managerial, legal, human resources, records management, etc) to support direct service programs within the department or other county departments and agencies.

Maintains a high standard of governance, transparency, justice, and financial stewardship.

Addresses a current problem that may otherwise result in higher social or financial costs in the future.

6. Explanation of Assessment/Statement of Specific Impact

There are many places in New York State that have not reassessed property since the Civil War. There is no³¹ mechanism in law to force a municipality to value property on an annual basis or at a uniform percentage of value. We currently assess all properties each year at 100% fair market value ensuring an equitable distribution of the tax burden. This valuation cycle has proven to be easily understandable and contributes to the county's bond rating.

7. Other Factors for Consideration: *Examples of factors that may be cited include whether the program is, or could be, delivered by other agencies, pertinent demographic information on clients served, whether the program represents an investment that will produce future social or financial dividends, whether adverse long-term consequences may result from program elimination, and whether it relates to our strategic goals such as workforce diversity.*

It is safe to assume that there will be a greater reliance on the real property tax. As such, the number of reviews will increase as property owners and businesses look to decrease expenses. To alleviate the exposure to long term court cases, the accuracy of the assessment roll is essential. One only needs to look to Nassau County and the fact they spend over \$250 million a year in real property tax refunds to find the need for accurate assessed values. As more reliance is placed on the property tax, the greater possibility exists for a property owner to pay more than their fair share if assessed values are not looked at annually and adjusted. If the County were to disband the only true Countywide Assessing Unit in NYS, the taxpayers of Tompkins County would stand to spend an additional \$312,000/year to fund the assessment function at the local level. Additionally, confusion would result as each local municipality could choose to assess properties at different level of assessments, have different dates for certain deadlines, and could cause dramatic tax shifts by changes in the Equalization. In light of the push to consolidate services at a centralized location, the County-wide Department of Assessment has proven to be both a cost effective means of doing so and as a means of providing more service to Tompkins County over the last 42 years than individual assessing units could possibly accomplish.

Based upon the cut to target funding, the Department of Assessment can no longer handle individual parcel reviews and all property owners who disagree with their assessment will have to present their case to the Board of Assessment Review.

With the provision in the tax cap that allows for an increase due to new construction, our ability to collect most of the minor renovations and additions is limited. Only large scale new construction will be collected and valued (decks, porches, minor renovations etc will go un-collected and un-valued).

Because of the talented individuals employed in this program, we can function at a number of employees that is less than sufficient. However, this program will be dramatically affected if any of the current staff leaves the service of the county. We are only able to function with this low of a staffing number due to the relative stability of the real estate market. When this shifts, we will need more staffing to meet the needs of the public.

The possible effect of gas drilling is something that is cresting on the horizon. This activity has the possibility to create a large amount of work in terms on how this will affect the local real estate market.

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County of Tompkins

Assessment Value Summary

Assessment Year	Swis	Total Parcels	Assessed Total	% Increase	Taxable County	% Increase	Town Taxable	% Increase	Vil Taxable	% Increase
2012	City	5,570	4,031,048,230	2.18%	1,536,098,523	1.19%	1,536,073,783	1.18%		
2012	Caroline	1,925	230,528,947	0.99%	195,477,797	1.37%	206,114,045	0.90%		
2012	Danby	1,981	277,344,067	1.57%	250,438,467	1.76%	261,375,228	1.57%		
2012	Dryden	5,875	1,068,916,285	3.06%	890,639,527	3.65%	894,894,510	3.58%	133,994,348	0.43%
2012	Enfield	1,685	189,671,729	1.41%	168,457,636	1.06%	170,639,742	1.10%		
2012	Groton	2,742	304,757,343	1.13%	250,632,736	1.26%	252,084,790	1.26%	81,633,425	1.57%
2012	Ithaca	5,327	2,423,361,259	5.30%	1,280,138,556	0.59%	1,281,061,006	0.58%	379,875,868	0.45%
2012	Lansing	4,768	1,462,575,628	0.07%	1,177,006,584	2.73%	1,171,166,289	2.88%	458,637,224	5.25%
2012	Newfield	2,340	290,935,570	1.92%	250,371,996	1.99%	255,083,388	1.95%		
2012	Ulysses	2,637	508,882,970	1.02%	442,045,665	1.21%	441,577,715	1.24%	115,042,330	0.81%
2012	Total	34,850	10,788,022,028	2.51%	6,441,307,487	1.74%	6,470,070,496	1.73%	1,169,183,195	2.40%
Assessment Year	Swis	Total Parcels	Assessed Total	% Increase	Taxable County	% Increase	Town Taxable	% Increase	Vil Taxable	% Increase
2011	City	5,580	3,945,031,851	0.84%	1,518,040,421	1.76%	1,518,183,624	1.75%		
2011	Caroline	1,919	228,261,214	1.52%	192,843,560	1.77%	204,270,095	1.67%		
2011	Danby	1,971	273,057,578	0.73%	246,099,831	0.88%	257,327,599	0.57%		
2011	Dryden	5,866	1,037,195,631	0.35%	859,288,134	0.07%	864,000,684	0.06%	133,423,519	-0.29%
2011	Enfield	1,686	187,041,996	1.47%	166,693,534	1.59%	168,785,524	1.64%		
2011	Groton	2,733	301,344,707	0.19%	247,511,092	0.32%	248,943,146	0.34%	80,368,612	0.23%
2011	Ithaca	5,272	2,301,334,207	0.23%	1,272,624,731	0.28%	1,273,624,816	0.28%	378,159,414	-1.48%
2011	Lansing	4,657	1,461,540,556	0.59%	1,145,759,622	0.82%	1,138,373,507	0.93%	435,756,343	0.60%
2011	Newfield	2,339	285,460,928	-0.25%	245,478,057	-0.15%	250,196,652	-0.32%		
2011	Ulysses	2,628	503,769,451	0.60%	436,777,635	0.68%	436,161,985	0.70%	114,123,477	0.24%
2011	Total	34,651	10,524,038,119	0.59%	6,331,116,617	0.82%	6,359,867,632	0.81%	1,141,831,365	-0.26%
Assessment Year	Swis	Total Parcels	Assessed Total	% Increase	Taxable County	% Increase	Town Taxable	% Increase	Vil Taxable	% Increase
2010	City	5,588	3,912,089,574	0.21%	1,491,857,071	0.80%	1,492,029,006	0.77%		
2010	Caroline	1,906	224,847,689	2.00%	189,495,529	1.30%	200,912,774	1.80%		
2010	Danby	1,966	271,072,008	2.87%	243,943,745	2.64%	255,881,427	3.25%		
2010	Dryden	5,855	1,033,556,886	1.64%	858,649,809	1.64%	863,501,529	1.64%	133,812,277	1.23%
2010	Enfield	1,675	184,331,800	1.86%	164,084,409	2.17%	166,056,488	2.21%		
2010	Groton	2,721	300,775,608	0.80%	246,732,925	1.42%	248,104,316	1.37%	80,182,122	0.87%
2010	Ithaca	5,271	2,296,004,134	0.39%	1,269,023,063	0.50%	1,270,019,663	0.52%	383,827,287	0.41%
2010	Lansing	4,626	1,453,024,180	-8.09%	1,136,420,142	-12.61%	1,127,883,187	-12.65%	433,149,807	-2.61%
2010	Newfield	2,337	286,163,446	1.47%	245,854,863	1.58%	251,000,323	1.75%		
2010	Ulysses	2,626	500,785,989	0.60%	433,830,174	0.73%	433,126,124	0.67%	113,852,425	2.21%
2010	Total	34,571	10,462,651,314	-0.66%	6,279,891,730	-1.71%	6,308,514,837	-1.65%	1,144,823,918	-0.46%
Assessment Year	Swis	Total Parcels	Assessed Total	% Increase	Taxable County	% Increase	Town Taxable	% Increase	Vil Taxable	% Increase
2009	City	5,610	3,903,733,906	3.46%	1,479,987,819	3.54%	1,480,572,619	3.54%		
2009	Caroline	1,896	220,429,800	1.14%	187,061,278	1.77%	197,363,503	1.82%		
2009	Danby	1,954	263,503,944	2.23%	237,667,726	1.84%	247,821,030	2.13%		
2009	Dryden	5,825	1,016,884,048	2.63%	844,762,399	1.76%	849,526,936	1.61%	132,187,275	0.54%
2009	Enfield	1,674	180,962,913	3.00%	160,600,559	2.75%	162,465,790	2.85%		
2009	Groton	2,713	298,380,666	1.90%	243,278,018	1.35%	244,743,044	1.15%	79,488,769	1.01%
2009	Ithaca	5,271	2,287,154,812	1.61%	1,262,649,851	1.91%	1,263,489,639	1.93%	382,248,807	1.61%
2009	Lansing	4,609	1,580,844,440	7.35%	1,300,414,898	4.61%	1,291,159,828	4.81%	444,768,819	6.30%
2009	Newfield	2,333	282,018,564	3.17%	242,025,021	3.27%	246,672,973	3.33%		
2009	Ulysses	2,631	497,814,581	2.32%	430,678,761	2.53%	430,246,211	2.51%	111,395,266	0.93%
2009	Total	34,516	10,531,727,674	3.34%	6,389,126,330	2.89%	6,414,061,573	2.92%	1,150,088,936	3.13%

Total County Assessment Analysis

	2010 Final Assessment	2010 Final Taxable	2011 Final Assessment	2011 Final Taxable	2012 Final Assessment	2012 Final Taxable
Total Value	10,462,651,314	6,279,891,730	10,524,038,119	6,331,116,617	10,788,022,028	6,441,307,487

Agricultural Assessment Analysis

Muni	2010 Final Assessment	2010 Final Taxable	2011 Final Assessment	2011 Final Taxable	2012 Final Assessment	2012 Final Taxable
City						
Caroline	9,897,000	7,314,049	9,822,900	7,575,910	9,829,800	7,614,220
Danby	5,422,600	4,056,995	5,422,600	4,200,535	5,422,600	4,303,421
Dryden	18,385,590	10,703,743	17,958,190	10,263,355	18,071,890	10,449,984
Enfield	17,745,900	13,971,312	17,271,800	14,029,949	16,993,800	14,004,208
Groton	23,453,300	16,788,919	22,599,500	16,450,531	22,776,000	16,582,081
Ithaca	12,882,100	6,252,480	12,859,400	6,263,834	13,304,300	6,757,994
Lansing	22,263,600	13,656,075	22,396,900	14,164,331	22,744,600	15,015,283
Newfield	7,024,500	4,867,308	7,024,500	4,985,824	7,029,800	5,617,220
Ulysses	10,470,100	6,863,273	10,643,000	7,244,268	11,387,388	8,096,514
Total	127,544,690	84,474,154	125,998,790	85,178,537	127,560,178	88,440,925
% of Total	1.22%	1.35%	1.20%	1.35%	1.18%	1.37%

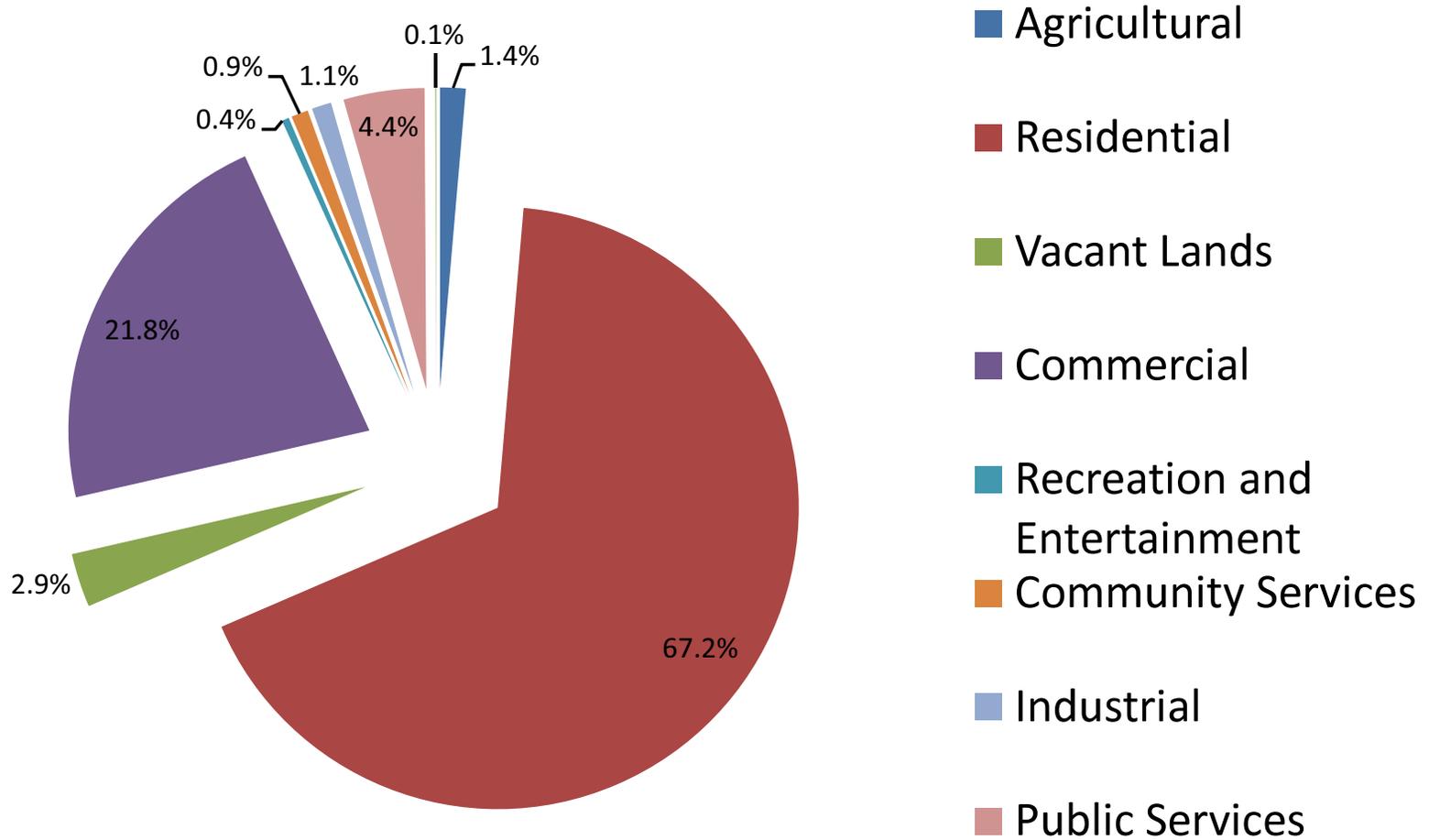
Residential Assessment Analysis

Muni	2010 Final Assessment	2010 Final Taxable	2011 Final Assessment	2011 Final Taxable	2012 Final Assessment	2012 Final Taxable
City	673,152,300	652,916,886	685,002,800	657,430,058	686,122,400	658,566,126
Caroline	160,670,100	154,152,406	162,710,900	155,695,023	164,956,900	157,579,696
Danby	203,838,000	197,344,426	207,665,000	201,105,615	211,110,000	204,005,642
Dryden	662,273,700	643,615,701	668,416,100	646,882,821	674,952,000	652,677,381
Enfield	132,811,100	125,855,319	136,320,800	128,289,075	139,056,800	130,218,258
Groton	203,851,700	192,570,305	205,493,500	193,879,460	207,520,300	196,053,808
Ithaca	1,027,894,800	1,008,150,029	1,037,600,700	1,013,634,034	1,043,126,200	1,018,855,800
Lansing	757,930,800	737,000,080	769,204,400	747,521,083	778,187,000	757,206,621
Newfield	186,800,850	178,185,869	189,534,250	180,755,427	191,985,894	182,599,719
Ulysses	374,925,700	362,978,765	378,952,400	366,116,699	383,086,000	369,990,888
Total	4,384,149,050	4,252,769,786	4,440,900,850	4,291,309,295	4,480,103,494	4,327,753,939
% of Total	41.90%	67.72%	42.20%	67.78%	41.53%	67.19%

Commercial Assessment Analysis

Muni	2010 Final Assessment	2010 Final Taxable	2011 Final Assessment	2011 Final Taxable	2012 Final Assessment	2012 Final Taxable
City	766,342,400	758,169,037	947,829,200	777,750,012	974,604,300	802,967,867
Caroline	8,811,100	8,745,908	9,334,300	9,269,636	10,568,400	10,504,331
Danby	5,288,000	5,288,000	7,519,100	5,249,100	7,607,100	5,337,100
Dryden	92,215,700	92,018,556	96,699,600	92,114,626	96,686,100	92,905,477
Enfield	9,848,700	9,821,305	9,628,400	9,598,728	9,645,600	9,627,669
Groton	18,088,200	17,336,700	17,910,200	16,910,200	18,287,900	17,312,900
Ithaca	139,257,600	138,866,352	194,427,800	144,424,591	196,769,700	146,802,190
Lansing	243,285,000	243,232,905	264,303,200	245,544,131	293,812,000	264,325,313
Newfield	17,951,300	17,884,571	17,797,900	17,733,096	19,559,600	19,496,949
Ulysses	34,088,000	33,937,937	33,773,600	33,350,913	34,215,500	33,795,928
Total	1,335,176,000	1,325,301,271	1,599,223,300	1,351,945,033	1,661,756,200	1,403,075,724
% of Total	12.76%	21.10%	15.20%	21.35%	15.40%	21.78%

County Taxable Value - 2012 Assessment Roll



2012 Final	Assessment	% Change	Taxable	% Change
Candor	24,325,300	-0.49%	24,097,170	-0.64%
Cortland	771,673	1.37%	771,673	5.53%
Dryden	777,622,239	0.71%	640,590,317	0.79%
George Jr	12,765,000	-0.71%	0	0.00%
Groton	275,612,111	1.09%	232,901,947	1.13%
Homer	3,109,720	3.13%	2,333,830	0.72%
Ithaca City	7,927,727,597	3.55%	4,203,413,768	1.96%
Lansing	1,001,710,097	-1.99%	742,098,215	1.54%
Moravia	747,170	0.00%	747,170	0.00%
Newark Valley	15,814,359	0.42%	15,048,736	0.54%
Newfield	305,098,511	1.90%	270,635,813	1.98%
Odessa-Montour	6,917,722	9.18%	6,422,553	1.37%
Southern Cayuga	3,363,964	0.04%	3,010,500	1.79%
Spencer-Van Etten	35,479,045	0.02%	34,028,321	0.06%
Trumansburg	396,957,520	1.09%	341,073,876	1.27%
	<u>10,788,022,028</u>	<u>2.57%</u>	<u>6,517,173,889</u>	<u>1.71%</u>

2011 Final	Assessment	% Change	Taxable	% Change
Candor	24,444,134	1.16%	24,253,289	1.26%
Cortland	761,220	0.01%	731,220	-3.93%
Dryden	772,143,184	0.49%	635,568,503	0.15%
George Jr	12,856,912	0.01%	91,912	0.76%
Groton	272,646,148	0.20%	230,309,523	0.34%
Homer	3,015,290	-0.05%	2,317,173	0.68%
Ithaca City	7,655,804,255	0.59%	4,122,429,594	0.92%
Lansing	1,022,010,556	0.65%	730,837,121	1.03%
Moravia	747,192	-7.52%	747,192	-6.96%
Newark Valley	15,747,978	2.79%	14,967,321	3.80%
Newfield	299,402,938	0.43%	265,373,495	-0.30%
Odessa-Montour	6,335,972	-2.65%	6,335,972	4.72%
Southern Cayuga	3,362,584	-0.03%	2,957,662	-1.07%
Spencer-Van Etten	35,471,255	0.70%	34,009,568	0.73%
Trumansburg	392,664,476	0.57%	336,788,614	0.74%
	<u>10,517,414,094</u>	<u>0.57%</u>	<u>6,407,718,159</u>	<u>0.78%</u>

2010 Final	Assessment		Taxable	
Candor	24,164,836	2.94%	23,951,974	2.63%
Cortland	761,157	10.30%	761,157	10.30%
Dryden	768,360,977	1.79%	634,597,602	1.91%
George Jr	12,856,223	0.05%	91,223	7.94%
Groton	272,103,025	0.81%	229,519,102	1.54%
Homer	3,016,926	0.60%	2,301,489	1.50%
Ithaca City	7,610,999,055	0.30%	4,084,714,107	0.62%
Lansing	1,015,376,828	-10.62%	723,403,326	-17.84%
Moravia	807,914	4.51%	803,084	4.63%
Newark Valley	15,319,939	2.55%	14,419,993	3.12%
Newfield	298,128,263	0.85%	266,174,254	1.78%
Odessa-Montour	6,508,323	1.73%	6,050,301	2.67%
Southern Cayuga	3,363,714	0.93%	2,989,543	3.35%
Spencer-Van Etten	35,223,281	2.10%	33,763,378	2.27%
Trumansburg	390,424,127	1.20%	334,321,798	1.45%
	<u>10,457,414,588</u>	<u>-0.69%</u>	<u>6,357,862,331</u>	<u>-1.62%</u>

2009 Final	Assessment		Taxable	
Candor	23,474,214	0.23%	23,338,465	1.38%
Cortland	690,110	2.53%	690,110	3.88%
Dryden	754,818,710	3.04%	622,723,045	2.01%
George Jr	12,849,514	2.01%	84,514	-7.68%
Groton	269,918,689	2.05%	226,043,317	1.67%
Homer	2,998,887	5.16%	2,267,411	1.65%
Ithaca City	7,587,984,182	2.71%	4,059,395,903	2.66%
Lansing	1,136,041,426	8.91%	880,465,526	5.01%
Moravia	773,061	0.01%	767,541	-0.17%
Newark Valley	14,938,446	-0.15%	13,983,334	2.21%
Newfield	295,613,944	2.92%	261,529,667	2.98%
Odessa-Montour	6,397,679	0.66%	5,892,817	0.74%
Southern Cayuga	3,332,596	1.65%	2,892,534	2.14%
Spencer-Van Etten	34,500,427	4.21%	33,012,394	4.23%
Trumansburg	385,784,769	2.18%	329,536,134	2.41%
	<u>10,530,116,654</u>	<u>3.33%</u>	<u>6,462,622,712</u>	<u>2.87%</u>

City/Town Tax Levy (includes all special district charges)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	% Change 2012-2013	% Change 2004 - 2013
Caroline	1,079,672	1,194,858	1,320,413	1,361,636	1,425,661	1,450,037	1,455,434	1,509,240	1,536,910	1,591,140	3.5%	47.4%
Danby	1,295,324	1,429,907	1,584,197	1,684,334	1,729,974	1,819,215	1,873,055	1,919,808	1,955,075	2,002,267	2.4%	54.6%
Dryden	2,238,095	2,357,503	2,482,756	2,549,162	2,563,379	2,795,070	2,743,758	2,826,093	2,845,055	2,880,928	1.3%	28.7%
Enfield	385,614	396,571	407,915	401,934	397,951	453,518	469,865	1,170,669	1,195,981	1,273,061	6.4%	230.1%
Groton	1,226,739	1,386,349	1,409,058	1,435,952	1,475,323	1,512,222	1,526,854	1,553,928	1,560,250	1,578,599	1.2%	28.7%
Town Ithaca	4,333,460	4,886,062	5,316,269	5,416,777	5,651,965	6,537,538	6,738,366	7,094,351	7,661,049	7,717,609	0.7%	78.1%
Lansing	2,879,331	3,106,249	3,390,442	3,501,402	3,574,752	4,086,715	4,138,755	3,703,584	3,431,170	3,464,595	1.0%	20.3%
Newfield	1,333,515	1,501,867	1,564,822	1,758,282	1,782,754	1,813,201	1,897,266	1,925,988	1,986,193	2,046,404	3.0%	53.5%
Ulysses	741,410	768,074	916,135	967,472	994,537	1,016,574	1,057,362	1,097,103	1,101,130	1,122,295	1.9%	51.4%
City Ithaca	11,941,969	13,760,015	15,398,662	16,408,926	17,184,728	17,814,878	18,585,483	19,185,993	19,907,279	20,450,212	2.7%	71.2%

City/Town Tax Base

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	% Change 2012-2013	% Change 2004 - 2013
Caroline	120,411,846	134,312,801	146,152,234	151,933,503	155,097,247	193,827,744	197,363,503	200,887,274	204,030,895	206,775,870	1.3%	71.7%
Danby	152,133,466	167,920,416	186,547,852	192,616,280	195,259,435	242,643,918	247,788,743	255,209,440	257,327,599	261,705,225	1.7%	72.0%
Dryden	575,277,166	618,715,896	667,140,255	691,420,779	704,664,817	836,042,374	849,656,936	861,190,807	863,756,234	896,283,418	3.8%	55.8%
Enfield	104,517,628	125,479,204	130,159,289	133,289,731	135,246,650	157,965,033	162,465,790	165,976,937	168,813,024	170,868,672	1.2%	63.5%
Groton	166,190,902	185,391,293	199,102,819	202,366,809	206,091,011	241,949,750	244,608,562	248,104,316	248,907,146	252,158,799	1.3%	51.7%
Town Ithaca	835,017,466	937,027,384	1,019,562,844	1,040,425,554	1,054,730,990	1,239,996,761	1,262,687,694	1,269,670,663	1,272,529,732	1,279,947,066	0.6%	53.3%
Lansing	870,697,428	950,027,384	1,025,752,626	1,039,673,498	1,043,170,861	1,231,930,466	1,291,159,828	1,126,737,687	1,138,241,170	1,171,245,499	2.9%	34.5%
Newfield	163,001,639	184,431,713	190,269,168	195,276,088	198,847,257	238,713,454	246,601,473	248,974,263	250,153,452	255,676,186	2.2%	56.9%
Ulysses	269,957,142	297,130,431	331,096,965	347,092,010	351,316,834	419,707,556	429,661,211	432,960,213	436,108,120	441,742,533	1.3%	63.6%
City Ithaca	918,320,559	1,024,497,939	1,140,425,492	1,183,166,996	1,193,016,926	1,429,887,741	1,480,922,619	1,491,536,006	1,512,975,624	1,536,246,783	1.5%	67.3%

County Tax Levy (includes Solid Waste Annual Fee)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	% Change 2012-2013	% Change 2004 - 2013
Caroline	436,343	398,000	475,281	549,301	606,516	633,871	689,047	785,875	821,697	749,941	-8.7%	71.9%
Danby	671,047	615,309	727,283	819,490	877,056	909,055	978,699	1,141,419	1,185,399	1,104,520	-6.8%	64.6%
Dryden	4,628,853	4,768,006	4,736,074	5,002,049	5,177,573	4,960,302	5,459,850	5,937,138	6,127,859	6,454,018	5.3%	39.4%
Enfield	852,156	973,091	934,715	969,637	1,000,480	1,011,006	1,049,074	548,197	583,718	577,153	-1.1%	-32.3%
Groton	874,198	957,136	940,448	975,694	1,026,945	1,113,774	1,152,390	1,291,941	1,345,600	1,388,699	3.2%	58.9%
Town Ithaca	6,654,766	7,141,873	7,142,196	7,437,263	7,671,416	7,794,620	8,019,779	8,672,234	8,952,089	9,152,668	2.2%	37.5%
Lansing	6,948,285	7,270,223	7,199,311	7,410,490	7,592,154	7,779,203	8,224,970	7,772,352	8,071,298	8,432,914	4.5%	21.4%
Newfield	459,139	422,723	458,619	538,583	588,772	512,423	657,751	806,675	865,326	934,943	8.0%	103.6%
Ulysses	1,790,232	1,979,800	2,088,869	2,458,313	2,552,023	2,632,819	2,726,409	2,954,055	3,060,677	3,151,809	3.0%	76.1%
City Ithaca	7,564,025	8,055,761	8,245,180	8,724,951	8,948,126	9,260,590	9,684,869	10,463,270	10,911,033	11,267,340	3.3%	49.0%
Totals	30,879,044	32,581,922	32,947,976	34,885,772	36,041,061	36,607,662	38,642,838	40,373,155	41,924,695	43,214,006	3.1%	39.9%

Town/County Combined Tax Rates

MUNICIPALITY	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
CAROLINE	9.67922	9.3585	9.1811	9.738939	10.23303	10.6977	12.24887	11.6593	11.96653	12.39534	12.79164	10.61646	10.71461	11.259719	11.369193	11.147546
Brooktondale	9.68005	9.5229	9.4706	9.845959	10.35003	10.7307	12.21745	11.42448	11.7686	11.97165	12.51808	10.38549	10.49958	11.117645	11.253354	10.962568
Slaterville	9.51701	9.4156	9.3159	9.705039	10.27003	10.6807	11.88619	11.16445	11.93874	12.30603	12.95548	10.38398	10.54077	11.146905	11.31574	11.074203
DANBY	9.7899	9.49	9.167	9.872396	10.1715	10.8329	12.509	11.69975	11.93811	12.45199	12.93864	10.81476	11.10323	11.64181	11.850035	11.503112
West Danby	11.8999	11.53	11.069	11.92775	12.1105	12.9521	14.77	14.1015	14.77611	15.31836	15.73999	14.58756	14.71646	15.22622	15.501376	15.192145
DRYDEN(OUTSIDE)	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Freeville (village)	10.13553	10.121	9.993	10.19603	11.34518	11.5142	12.64854	12.65848	11.55902	12.44882	12.5259	11.80842	11.97005	12.482489	12.700714	12.818771
Dryden (village)	12.65853	12.527	12.395	12.97803	14.18418	14.3532	15.53254	15.68964	15.10019	15.74032	15.8174	14.08905	14.61479	15.691419	16.168268	16.286325
Etna	9.012018	9.199	9.203	8.881235	9.830107	10.04974	11.34933	10.96609	10.21189	10.31733	10.33321	9.109746	9.196092	9.723375	9.946656	10.066388
Varna	8.914468	9.093	9.087	8.82505	9.763533	9.957729	11.20269	10.81069	10.11647	10.18642	10.23793	9.045648	9.136929	9.663564	9.883804	9.996577
McLean	9.225068	8.663	9.343	8.882708	9.774212	10.1752	11.06364	10.64848	10.19509	10.60823	10.6749	9.568672	9.640307	10.130909	10.347455	10.460207
Mdw. Leisure	9.053968	9.197	8.982	9.012425	9.963254	10.19227	11.45039	11.39939	10.4884	9.565234	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Sapsucker Rd.	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Cortland	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Monkey Run	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Turkey Hill	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Snyder Hill	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Hall Road	8.535568	8.663	8.667	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
Peregrine	0	0	0	8.500025	9.450838	9.647269	10.94033	10.53369	9.875652	9.981716	10.07545	8.910383	8.981883	9.477614	9.682264	9.80346
																0
ENFIELD	8.6137	8.406	8.253	8.94062	9.2766	10.1349	11.11097	10.28373	9.687853	9.728334	9.763313	8.763492	8.838993	9.8218	10.014603	10.296147
																0
GROTON(OUTSIDE)	9.007	8.5543	7.9218	8.71729	9.048139	10.4562	11.44412	11.56016	10.9639	11.00809	11.24946	10.66879	10.25311	10.806164	11.014435	11.096486
Groton (VILLAGE)	17.6253	17.307	16.573	18.0138	18.34044	18.6314	19.8887	19.16776	18.56976	18.8619	19.0417	17.06631	17.75874	18.49035	18.981988	19.106069
Peruville	9.7689	8.0071	7.6199	9.42439	9.754539	11.1107	12.06222	12.06787	11.4476	11.46622	11.69385	11.05091	10.62412	11.176343	11.385344	11.472993
McLean	10.6234	9.8474	9.4488	10.06478	10.54224	12.00332	12.83234	12.80727	12.34777	12.62282	12.80779	12.12299	11.68284	12.20885	12.412522	12.511092
																0
ITHACA(OUTSIDE)	10.491	10.362	9.564	10.39482	10.7895	11.56625	12.57722	12.401	12.02358	12.1875	12.4793	11.54991	11.74254	12.560804	13.059568	13.298133
Cayuga Hgts (village)	12.2152	11.975	11.411	12.46191	12.8635	13.64025	14.65122	14.615	13.52351	14.4276	14.5217	13.06361	13.239	13.997435	14.527641	14.674389
Forest Home	10.621	10.496	9.687	10.54291	10.86494	11.69625	12.70722	12.531	12.15359	12.2015	12.54662	11.60591	11.77054	12.626522	13.117444	13.358435
Glenside	10.821	10.727	9.91	10.78442	11.0605	11.88525	12.89622	12.72	12.34258	12.3365	12.6733	11.73108	11.74254	12.745704	13.223502	13.450358
Renwick Hgts	10.801	10.612	9.674	10.60758	10.8305	11.73225	12.74322	12.567	12.18958	12.2065	12.5753	11.63191	11.76502	12.645827	13.136713	13.371308
Eastwood Comm	11.011	10.805	9.707	10.8907	11.0825	11.94025	12.95122	12.775	12.39758	12.2335	12.70046	11.73391	11.82989	12.737305	13.21951	13.447416
Clover Lane	10.721	10.654	9.783	10.62169	10.9365	11.76125	12.77222	12.596	12.21858	12.2935	12.6273	11.66709	11.82054	12.679747	13.166555	13.396386
Winners Circle	11.111	10.98	9.955	10.94595	11.0955	12.04125	13.05222	12.876	12.49758	12.3785	12.83159	11.86491	11.88454	12.87701	13.356011	13.578133
Burleigh Dr.	10.831	10.65	9.773	10.74418	11.0445	11.78825	12.79922	12.623	12.26458	12.2705	12.7143	11.78806	11.93166	12.807587	13.059568	13.298133
W. Haven	10.981	10.831	9.926	10.82035	11.0375	12.00825	13.03822	12.873	12.49558	12.4935	12.89641	11.98514	12.08642	13.006437	13.059568	13.298133
Coddington Rd. Light	10.771	10.641	9.803	10.70039	11.0075	11.81025	12.83122	12.665	12.28751	12.2985	12.7174	11.79819	11.95652	12.802707	13.059568	13.298133
LANSING(OUTSIDE)	7.56665	7.3869	7.1095	7.822605	8.137666	8.963495	10.08823	9.830868	9.330507	9.567547	9.727733	8.73013	8.701224	9.080989	9.031421	9.132495
Lansing (village FD322)	8.41623	8.149	8.5885	9.549902	9.887266	10.7131	11.88823	11.48087	10.92051	10.96775	11.11783	9.930542	9.886786	10.209989	10.017582	10.117606
Lakewatch	7.56665	7.3869	7.1095	7.822605	8.137666	8.963495	10.08823	9.830868	9.330507	9.567547	9.727733	8.73013	8.701224	9.080989	9.031421	9.132495
Ludlowville	8.04165	7.8178	7.4989	8.163805	8.528013	9.334695	10.11433	10.13777	9.623807	9.730947	9.727733	8.926863	8.905554	9.284547	9.210722	9.322812
Mckinney	7.56665	7.3869	7.1095	7.822605	8.137666	8.963495	10.08823	9.830868	9.330507	9.567547	9.727733	8.73013	8.701224	9.080989	9.031421	9.132495
Warren Rd.	7.56665	7.3869	7.1095	7.822605	8.137666	8.963495	10.08823	9.830868	9.330507	9.567547	9.727733	8.73013	8.701224	9.080989	9.031421	9.132495
NEWFIELD	8.4537	8.5388	8.296	8.864958	8.955042	10.15625	11.48159	11.03874	11.09453	11.82146	11.05813	8.883997	9.576398	10.402571	10.610612	10.657215
ULYSSES(OUTSIDE)	5.8414	5.9117	5.6709	6.002437	6.1169	7.0866	8.669681	8.268617	8.25109	9.248437	9.476982	8.204715	8.331955	8.889764	9.082194	9.20582
Trumansburg (village)	11.5106	11.353	11.086	11.69348	11.9686	12.6139	13.86283	13.89155	13.44422	13.71186	13.74669	13.47088	13.79212	13.239202	13.379976	13.516218
CITY OF ITHACA	14.832	14.525	14.148	15.2975	15.98347	18.1622	20.2565	20.391	19.8651	20.3728	20.9945	18.17288	18.31212	19.10924	19.607453	19.88085

Total Real Property Taxes Collected Within Tompkins County 2008-2013

	2007 Asmt Roll Taxes	2008 Asmt Roll Taxes	2009 Asmt Roll Taxes	2010 Asmt Roll Taxes	2011 Asmt Roll Taxes	2012 Asmt Roll Taxes
County	\$36,041,061	\$39,552,539.37	\$40,305,193.53	\$43,862,777.28	\$44,852,089.31	\$46,434,982.98
Town/City	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
City	\$17,184,730	\$17,775,897.84	\$18,546,503	\$19,185,993	\$19,913,297	\$20,450,213
Caroline	\$1,425,661	\$1,450,037.00	\$1,455,434	\$1,509,240	\$1,536,910	\$1,591,140
Danby	\$1,729,975	\$1,819,215.34	\$1,873,056	\$1,922,640	\$1,957,379	\$2,002,267
Dryden	\$2,563,379	\$2,797,810.89	\$2,743,758	\$2,836,119	\$2,845,654	\$2,880,928
Enfield	\$397,951	\$453,517.73	\$469,865	\$1,170,669	\$1,195,981	\$1,273,061
Groton	\$1,475,323	\$1,512,222.00	\$1,526,854	\$1,553,928	\$1,560,250	\$1,578,599
Ithaca	\$5,651,965	\$6,540,538.00	\$6,738,366	\$7,224,630	\$7,698,290	\$7,717,609
Lansing	\$3,574,752	\$4,086,715.25	\$4,161,037	\$3,715,657	\$3,446,903	\$3,464,595
Newfield	\$1,782,754	\$1,813,201.00	\$1,897,266	\$1,928,531	\$1,986,193	\$2,046,404
Ulysses	\$994,537	\$1,016,574.00	\$1,058,403	\$1,097,819	\$1,101,130	\$1,122,295
Total Town/City	\$36,781,027	\$39,265,729.05	\$40,470,542	\$42,145,228	\$43,241,987	\$44,127,111
Villages	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
Dryden	\$633,151	\$684,591	\$781,389.34	\$804,774.65	\$832,657	
Freeville	\$70,987	\$96,316	\$108,894.30	\$101,400.00	\$102,740	
Groton	\$530,873	\$605,290	\$651,398.15	\$648,272.11	\$673,868	
Cayuga Heights	\$2,224,583	\$2,278,756	\$2,371,487.64	\$2,445,673.23	\$2,306,897	
Lansing	\$957,796	\$975,424	\$1,023,971.25	\$950,032.69	\$431,227	
Trumansburg	\$562,102	\$690,195	\$740,218.53	\$623,946.05	\$621,800	
	\$4,979,492	\$5,330,572	\$5,677,359.21	\$5,574,098.73	\$4,969,188.78	
School Districts	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
Candor	\$409,591	\$388,681.30	\$362,437	\$441,567	\$478,010	\$507,559
Cortland	\$11,229	\$11,090.15	\$10,756	\$12,149	\$12,335	\$13,398
Dryden	\$12,411,350	\$12,471,879.46	\$12,622,192	\$13,315,127	\$14,101,613	\$14,271,932
Groton	\$3,950,388	\$4,125,242.08	\$4,338,608	\$4,585,608	\$4,874,017	\$5,067,312
Homer	\$42,192	\$44,772.06	\$39,819	\$41,951	\$43,570	\$45,147
Ithaca City	\$62,312,142	\$63,861,122.11	\$65,449,640	\$68,047,252	\$69,668,236	\$71,274,978
Lansing	\$14,075,312	\$14,999,374.91	\$15,600,300	\$13,455,211	\$14,047,542	\$14,724,972
Moravia	\$10,948	\$10,314.54	\$9,460	\$9,906	\$10,234	\$10,302
Newark Valley	\$265,677	\$263,485.93	\$247,112	\$257,255	\$278,506	\$285,698
Newfield	\$4,153,990	\$4,161,559.47	\$4,205,681	\$4,469,499	\$4,452,699	\$4,965,446
Odessa-Montour	\$117,784	\$112,129.01	\$106,491	\$102,260	\$109,784	\$112,966
Southern Cayuga	\$46,632	\$39,506.44	\$38,364	\$39,031	\$41,436	\$42,648
Spencer-Van Etten	\$480,019	\$493,557.98	\$467,620	\$459,882	\$566,992	\$593,086
Trumansburg	\$6,240,502	\$6,555,466.87	\$6,606,013	\$6,588,647	\$6,473,582	\$6,570,535
	\$104,527,756.30	\$107,538,182.32	\$110,104,493	\$111,825,345	\$115,158,554	\$118,485,979
Total Taxes	\$182,329,336.77	\$191,687,022.74	\$196,557,586.95	\$203,407,448.84	\$208,221,819.50	\$209,048,073.44

All taxes are estimates. Actual amount of taxes collected may vary due to corrections after issuance of warrants.

County taxes include Solid Waste Fee and Sales Tax Offset

Town taxes include All special district charges

School taxes are estimates based upon taxable value and Tax rate supplied by School

County Wide	# Sales	Mean Price
2000	869	120,075
2001	900	126,361
2002	902	135,778
2003	823	158,136
2004	945	179,904
2005	1,041	173,591
2006	979	197,016
2007	847	205,282
2008	625	208,578
2009	659	202,763
2010	534	213,417
2011	521	206,414



Dryden	# Sales	Mean Price
2000	79	117,572
2001	105	112,250
2002	128	127,060
2003	76	135,509
2004	103	158,840
2005	132	175,888
2006	126	180,063
2007	101	188,008
2008	90	166,555
2009	79	189,487
2010	69	174,458
2011	75	188,173



V Lansing	# Sales	Mean Price
2000	56 (28)	125,310
2001	31 (11)	152,356
2002	30 (14)	115,400
2003	36 (13)	192,330
2004	26 (0)	283,113
2005	33 (12)	242,136
2006	33 (10)	270,537
2007	35 (11)	224,654
2008	17	305,059
2009	40	241,062
2010	15	274,978
2011	14	318,593

City	# Sales	Mean Price
2000	187	97,622
2001	184	113,609
2002	192	120,236
2003	171	141,978
2004	177	162,741
2005	232	176,912
2006	200	187,897
2007	159	198,008
2008	130	203,692
2009	137	181,665
2010	132	198,786
2011	86	212,831

Enfield	# Sales	Mean Price
2000	18	84,916
2001	30	104,010
2002	12	95,483
2003	20	110,041
2004	20	115,705
2005	31	114,167
2006	23	119,856
2007	21	159,166
2008	21	134,393
2009	18	163,118
2010	19	141,616
2011	13	166,378

Lansing	# Sales	Mean Price
2000	61	155,896
2001	62	164,050
2002	69	189,172
2003	85	230,493
2004	101	244,937
2005	111	242,995
2006	106	229,138
2007	84	259,574
2008	69	240,758
2009	60	248,463
2010	57	275,393
2011	53	240,547

Caroline	# Sales	Mean Price
2000	18	92,234
2001	24	97,333
2002	23	107,058
2003	26	110,588
2004	41	119,213
2005	40	128,512
2006	35	153,050
2007	42	137,328
2008	21	172,102
2009	26	146,159
2010	12	148,042
2011	26	149,281

V Groton	# Sales	Mean Price
2000	23	72,959
2001	24	78,211
2002	25	70,246
2003	20	87,830
2004	30	91,908
2005	28	97,078
2006	27	97,614
2007	24	109,245
2008	22	118,832
2009	13	115,684
2010	10	98,242
2011	17	125,753

Newfield	# Sales	Mean Price
2000	28	90,099
2001	49	85,705
2002	51	106,540
2003	30	107,525
2004	37	128,158
2005	54	112,636
2006	34	125,642
2007	48	161,301
2008	14	134,071
2009	23	161,984
2010	30	130,300
2011	18	156,972

Danby	# Sales	Mean Price
2000	23	103,285
2001	19	123,356
2002	32	118,606
2003	29	124,339
2004	40	141,503
2005	42	136,282
2006	32	171,062
2007	47	175,013
2008	26	175,996
2009	33	191,097
2010	21	215,409
2011	21	219,169

Groton	# Sales	Mean Price
2000	24	72,182
2001	27	88,007
2002	27	77,733
2003	33	88,386
2004	20	106,445
2005	32	134,822
2006	30	105,419
2007	14	136,292
2008	19	126,760
2009	14	118,645
2010	16	113,631
2011	18	131,890

Tburg	# Sales	Mean Price
2000	20	114,720
2001	19	126,178
2002	18	172,611
2003	12	146,525
2004	17	153,038
2005	27	186,155
2006	22	178,100
2007	24	223,616
2008	9	219,679
2009	13	171,182
2010	19	215,237
2011	11	179,973

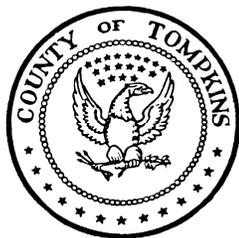
V Dryden	# Sales	Mean Price
2000	20	93,622
2001	32	95,040
2002	20	102,698
2003	15	106,800
2004	34	127,455
2005	27	142,493
2006	30	147,878
2007	20	142,480
2008	13	148,762
2009	18	135,179
2010	14	155,219
2011	25	150,802

Cay Hgts	# Sales	Mean Price
2000	62	203,928
2001	48	246,374
2002	52	242,450
2003	40	309,921
2004	55	297,066
2005	39	365,023
2006	47	375,036
2007	31	368,580
2008	35	332,328
2009	34	344,520
2010	20	337,953
2011	21	335,190

Ulysses	# Sales	Mean Price
2000	35	147,194
2001	36	121,561
2002	37	130,321
2003	36	160,197
2004	39	231,014
2005	33	151,736
2006	28	223,192
2007	33	274,130
2008	18	277,184
2009	19	266,868
2010	21	349,179
2011	15	192,833

V Freeville	# Sales	Mean Price
2000	4	80,156
2001	4	68,625
2002	7	84,490
2003	8	86,525
2004	8	125,437
2005	3	99,566
2006	3	132,333
2007	2	93,500
2008	5	149,048
2009	8	177,663
2010	0	-
2011	2	111,410

Ithaca	# Sales	Mean Price
2000	185	122,954
2001	180	121,382
2002	153	143,021
2003	160	156,648
2004	197	185,734
2005	177	219,264
2006	203	218,510
2007	162	217,593
2008	116	240,552
2009	124	213,031
2010	79	250,766
2011	96	225,233



Department of Assessment

128 East Buffalo Street

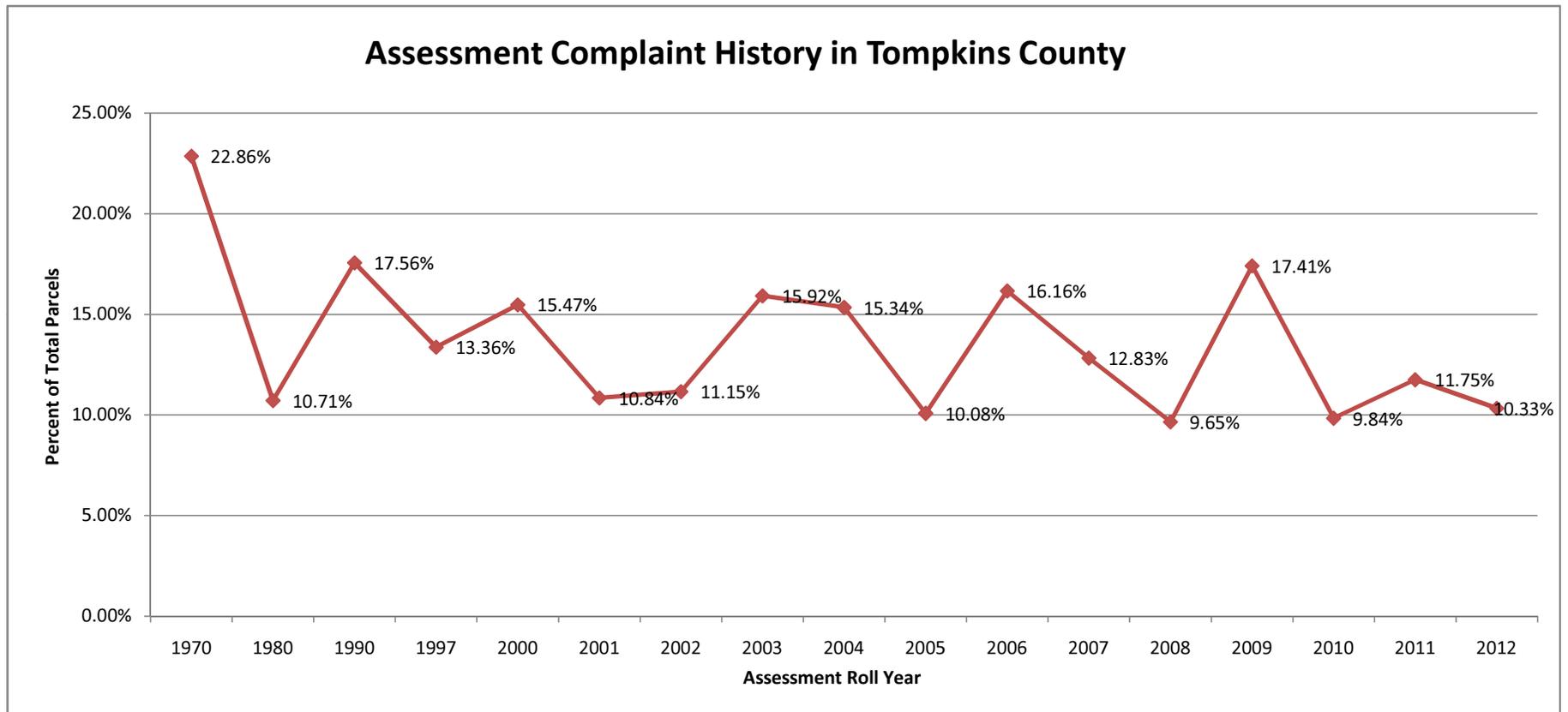
Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

2010 County Top Taxpayers

Rank	Property Owner	Taxable Value
1	N Y S Electric & Gas Corp	\$161,578,402
2	AES Eastern Energy LP	\$130,000,000
3	Dominion Resources	\$59,562,431
4	Pyramid Mall of Ithaca	\$50,700,000
5	Cornell University	\$48,284,400
6	Kendall of Ithaca	\$32,500,000
7	Fane, Jason	\$28,285,000
8	Sarkus, Peter	\$25,200,500
9	Buffalo-Ithaca Assoc, LLC	\$24,691,000
10	Verizon New York Inc	\$19,038,409
11	Lucente, Rocco P	\$17,116,000



The Chart above shows the percentage of parcels that have had their assessment formally reviewed either through an Informal Assessment Review Meeting or a Formal Grievance Application. A rule of thumb in the assessment field is: plan for 20%, hope for 10% but expect 15%. This has held true in Tompkins County over our 43 year history.



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 - Valuation tools & information
 - State Board of Real Property Tax Services

Tax Certiorari Activity

New Cases Filed, By County

County	Calendar Years										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Albany	89	115	320	191	148	123	206	148	146	185	135
Allegany	12	1	17	7	3	5	5	2	5	11	2
Broome	124	130	87	79	65	70	71	84	146	138	117
Cattaraugus	23	20	23	13	33	17	12	21	25	24	14
Cayuga	7	9	5	5	10	11	15	12	18	17	15
Chautauqua	44	34	74	70	26	41	35	11	31	24	24
Chemung	23	24	14	20	14	15	15	20	19	17	14
Chenango	20	10	6	8	8	9	9	3	6	7	6
Clinton	31	35	37	24	18	16	12	15	14	13	12
Columbia	34	42	28	59	28	23	29	52	15	28	42
Cortland	5	3	3	5	7	9	14	10	10	9	12
Delaware	9	13	20	13	15	11	13	10	17	19	29
Dutchess	160	121	124	83	78	126	114	148	406	595	344
Erie	291	192	192	168	233	340	303	263	436	286	221
Essex	20	32	27	26	47	34	60	44	37	46	34
Franklin	13	11	17	9	7	11	24	13	18	15	26
Fulton	17	20	26	26	19	12	11	11	20	14	13
Genesee	6	6	2	2	3	1	5	3	5	1	6
Greene	21	17	20	12	11	10	16	19	35	24	23
Hamilton	0	0	0	0	0	0	0	0	0	0	0
Herkimer	23	16	15	21	32	39	16	39	29	24	22
Jefferson	21	31	25	21	13	23	84	45	43	56	19
Lewis	5	2	7	5	3	4	5	6	6	3	6
Livingston	5	10	11	10	12	18	13	10	8	6	7
Madison	9	8	6	6	12	6	6	6	9	9	11
Monroe	177	199	149	149	135	154	137	163	168	152	153
Montgomery	27	28	18	15	9	11	8	11	11	20	12
Nassau	6,010	5,392	7,297	5,044	4,071	2,808	5,391	4,705	5,328	3,928	4,629
Niagara	46	69	50	22	17	36	23	43	37	42	48
Oneida	92	69	74	86	54	41	37	40	63	60	79
Onondaga	225	190	180	131	138	205	186	177	205	193	193
Ontario	33	27	36	41	35	44	36	51	55	56	49
Orange	231	243	155	170	168	181	209	228	367	309	240
Orleans	14	10	5	5	6	6	4	5	7	9	5
Oswego	38	28	25	22	23	23	25	25	26	30	29
Otsego	24	19	17	13	15	17	21	21	12	18	16
Putnam	139	122	99	90	106	92	85	76	88	75	112

Tax Certiorari Activity

Rensselaer	54	41	50	58	25	43	47	64	95	168	73
Rockland	308	284	372	325	359	460	367	319	370	526	350
St. Lawrence	23	29	24	34	23	19	23	27	28	24	22
Saratoga	75	67	56	66	55	57	54	81	96	106	97
Schenectady	85	88	66	74	48	90	65	68	199	184	159
Schoharie	16	22	4	16	13	20	13	13	8	10	5
Schuyler	0	3	1	0	4	5	1	1	2	3	0
Seneca	4	0	2	2	2	1	4	4	3	5	5
Steuben	21	12	15	24	18	22	23	27	10	16	23
Suffolk	2,274	2,255	2,030	2,210	1,806	2,695	3,137	3,599	3,462	4,100	4,616
Sullivan	52	36	42	56	42	44	47	62	60	63	80
Tioga	10	6	23	20	5	6	15	11	16	11	8
Tompkins	13	22	26	18	18	23	19	28	30	33	17
Ulster	57	64	49	39	39	43	38	72	71	84	155
Warren	37	35	29	33	51	42	35	36	34	39	39
Washington	26	26	21	12	21	19	15	18	30	40	42
Wayne	12	10	7	18	15	18	18	30	21	25	17
Westchester	1,935	1,750	1,923	1,746	1,829	2,544	2,422	2,657	2,816	2,282	2,097
Wyoming	7	1	3	4	6	8	3	1	6	7	11
Yates	3	2	3	2	0	2	1	1	2	3	2
New York City	4,581	3,516	3,488	2,759	2,027	1,491	1,114	1,321	1,298	1,417	1,399
Totals	17,661	15,567	17,445	14,187	12,028	12,244	14,716	14,980	16,525	15,549	15,936

Source: Office of Court Administration.

Compilation: Office of Tax Policy Analysis, Department of Taxation and Finance

See [Small Claims Assessment Review Activity, 2001-2011](#)



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Small Claims Assessment Review Activity

New Cases filed by County

County	Calendar Years										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Albany	48	24	380	48	149	327	422	289	236	143	147
Allegany	8	4	8	8	16	4	2	7	17	29	9
Broome	39	43	37	25	35	28	29	16	136	44	37
Cattaraugus	12	6	6	23	21	11	35	12	22	28	36
Cayuga	14	9	18	67	56	29	3	10	50	36	27
Chautauqua	25	16	22	56	16	40	26	28	24	16	23
Chemung	16	13	7	26	9	17	9	16	22	3	12
Chenango	8	2	15	13	6	11	8	1	2	13	12
Clinton	11	8	27	23	19	27	24	19	7	5	7
Columbia	35	43	28	30	85	108	55	97	96	100	72
Cortland	5	5	5	4	12	5	6	8	5	2	7
Delaware	8	6	11	8	11	1	0	12	12	4	3
Dutchess	28	42	23	28	77	97	379	209	236	93	91
Erie	287	210	225	208	335	204	184	200	474	152	91
Essex	10	24	27	20	24	21	17	27	26	48	40
Franklin	10	17	17	3	6	16	11	10	22	7	14
Fulton	14	17	27	61	74	16	10	21	11	15	15
Genesee	0	7	0	3	16	7	4	19	0	3	15
Greene	15	19	38	13	6	5	9	8	17	19	25
Hamilton	6	2	6	10	9	4	3	4	12	0	1
Herkimer	14	12	11	21	57	36	16	13	15	25	14
Jefferson	4	14	11	14	6	7	79	55	84	50	18
Lewis	4	3	7	7	7	8	15	1	14	1	1
Livingston	1	25	8	5	4	42	2	2	5	35	9
Madison	7	4	21	8	15	5	48	43	9	11	14
Monroe	93	152	36	129	62	174	40	206	170	116	127
Montgomery	30	39	22	8	4	3	7	5	19	9	8
Nassau	40,009	43,154	10,241	75,682	43,205	64,120	55,792	37,803	36,888	48,881	*10,529
Niagara	83	49	31	69	25	47	7	12	23	8	45
Oneida	28	59	179	271	54	39	89	40	31	48	47
Onondaga	45	122	88	175	122	236	115	145	155	65	104
Ontario	4	37	25	48	28	31	21	54	24	21	22
Orange	22	44	42	138	103	245	217	1,121	568	1,220	1,506
Orleans	0	0	0	4	1	1	6	0	1	24	4
Oswego	36	31	22	39	56	69	89	104	47	24	23
Otsego	5	0	4	7	1	3	5	31	18	19	29
Putnam	110	92	68	73	118	100	136	57	98	73	418
Rensselaer	9	15	28	39	21	33	40	218	125	99	58
Rockland	78	67	69	55	38	75	249	1,284	652	2,173	2,887
St. Lawrence	17	19	27	44	35	28	24	34	35	7	16
Saratoga	21	19	25	114	50	52	38	89	67	70	77
Schenectady	33	24	59	28	20	62	85	159	310	164	194
Schoharie	12	0	4	10	7	25	14	11	11	9	4
Schuyler	2	7	0	1	1	0	12	12	10	2	9
Seneca	15	2	2	10	1	1	14	8	1	6	15
Steuben	9	25	30	11	16	34	28	66	12	49	18
Suffolk	6,816	5,879	5,519	6,667	5,525	10,496	12,851	31,974	38,417	32,692	**5,807
Sullivan	10	70	20	38	20	9	17	43	37	88	118
Tioga	5	5	53	22	6	6	3	9	5	6	3
Tompkins	10	27	15	12	25	11	5	21	10	5	4
Ulster	49	31	41	44	60	55	23	172	82	92	58
Warren	9	13	5	32	91	23	2	42	27	17	11
Washington	13	4	22	10	57	51	29	11	59	35	30

Wayne	4	8	3	30	14	17	27	29	15	62	45
Westchester	1,003	609	502	742	651	896	1,722	2,334	5,756	9,711	10,698
Wyoming	6	3	18	8	4	15	7	10	6	7	13
Yates	6	1	3	30	8	3	3	8	6	2	4
New York City	36	36	67	20	27	21	19	18	26	34	58
Totals	49,257	51,218	18,255	85,342	51,527	78,057	73,132	77,257	85,265	96,720	33,729

* For 2011, a large reduction in cases occurred due to a much larger percentage of of appeals being settled before court action

** Additional cases (28,070) were filed in CY 2011, but were not entered into court database until February 2012; such entries will be included in CY 2012 data

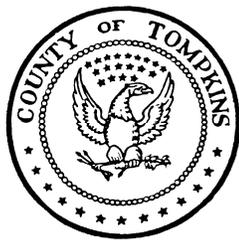
Source: Office of Court Administration.

Compilation: Office of Tax Policy Analysis, Department of Taxation and Finance

See [Tax Certiorary Activity, 2001-2011](#)

Section 3 – The Exemptions

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Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Historic Property – RPTL 444-a

LOCAL OPTION TO ALLOW - *only applicable in the City of Ithaca (City and County taxes)*

Historic Property that is altered or rehabilitated in accordance with local historic preservation laws is exempt from taxation to the extent of any increase in value attributable to the alteration or rehabilitation. Such alterations must be made for means of historic preservation and meet guidelines set by the local preservation law.

Property must be considered to be an historic property eligible for this exemption by being designated in a historic district.

We require that the City of Ithaca's Historic Conservation Board send us a letter stating that the work done on such property is in compliance with their regulation.

Duration of Exemption – 9 years

Fully Exempt for first 5 years...80%, 60%, 40%, 20% File once.

Forest Exemption – RPTL 480-a

MANDATED

If certified as an eligible tract by the NYSDEC (50 acres of managed forest land), property is exempt for 80% of the value of the forest land.

Owner must annually commit the property to continued forest crop production for the next 10 years.

If the owner cuts any of the forest crop, 30 days notice to the DEC and must pay the county 6% tax of the stumpage value as certified by the DEC.

LARGE PENALTY

- (a) The tract or any portion of it is voluntarily converted to a use which precludes management of the land for forest crop production.
- (b) The owner fails to comply with the DEC-approved management plan or applicable forest certification plan for the tract at any time during the 10-year commitment period.
- (c) The owner fails to make a cutting prescribed by DEC.
- (d) The owner fails to give notice of a proposed commercial cutting on the eligible tract.
- (e) The owner fails to pay on time the appropriate tax on the stumpage value of a forest crop harvest.

If the property ceases to be eligible for this exemption and is in fact in violation, there is a large penalty. The act of conversion is determined by the DEC and not the assessor. The mere fact of letting the land 'go' might cause a penalty to be issued. The penalty is 2.5 times the taxes saved for the current year and any prior year (not to exceed 10 years). So, about \$800/acre.

Business Improvement Exemption – RPTL 485-b

LOCAL OPTION TO OPT OUT - Apply only once after completion and within 1 year.

Property must be used primarily for buying, selling, storing, or developing goods or services, for the manufacture or assembly of goods, for processing raw materials, or for hotel or motel purposes (but not for any other type of dwelling accommodations for residents or transients)

Local option to only apply to specific types of businesses, specific areas and extent of exemption. Also basic/accelerated exemption.

Retail properties are eligible – apartment properties are not eligible.

10 year exemption. 50% of the increase in the first year – declining by 5% in each subsequent year.
(Village of Lansing – 1% first year – declining by 0.1% in each subsequent year.)

If an assessing unit's level of assessment is adjusted by 15% or more, the exemption can be adjusted through the correction process but not by act of the assessor alone.

Clergy – RPTL 460

MANDATED

Real property owned by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which he or she is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his or her unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars.

Examples of titles that are not ministers – “morah” – teacher in Hebrew. Any Jehovah Witness (all members are considered to be ‘ministers’). Roman Catholic “deacon”. Judaism “Cantor”

Does not imply occupancy. Enacted prior to 1896 and Dollar amount never changed.

If multiple clergy own a property, they can receive multiple exemptions.

Solar/Wind Exemption – RPTL 487

LOCAL OPTION TO OPT OUT

Exemption is for 15 years for the increase in the assessment due to the installation of a solar, wind or farm waste energy system approved by the State Energy Research and Development Authority.

Exemption is for: $(\text{Incremental Cost of System}) / (\text{Total Cost of System}) \times (\text{Increase in Assessment}) = \text{EXEMPTION}$.

Incremental Cost is the increased cost of the solar, wind, or farm waste energy system or component which also serves as part of the building structure, above the cost for similar conventional construction, which enables its use as a solar, wind, or farm waste energy system or component.

Currently we are not increasing the value for any of these systems as the market is not showing a significant appreciation. We are however, taking applications for these systems in case the market does show that solar panels are a positive to value. This is so we can then apply the exemption as needed.

Low Income Disability Exemption – RPTL 459-c

LOCAL OPTION TO ALLOW – *not available in Town of Enfield, Groton School and all minor school districts
not available in Villages of Dryden, Groton, Cayuga Heights, Lansing*

Property that (1) is owned by one or more persons with disabilities; by a husband, wife, or both; or by siblings; at least one of whom has a disability and whose income, as defined under Ownership requirements below, is limited by reason of such disability, and (2) is used exclusively for residential purposes is partially exempt from general municipal taxes. Unless allowed by local option, no exemption may be granted by a school district to property where a resident child attends a public elementary or secondary school.

An award letter from the Social Security Administration, Railroad Retirement Board, a certificate from the state commission for the blind and visually handicapped must be submitted, is certified to receive a United State Postal Service disability pension or is certified to receive a US Dept of Veterans Affairs disability pension.

Maximum exemption limit is set by each taxing jurisdiction and sliding scale can stop at 50% of any 5% level under that maximum.

If a senior citizen is also disabled, then only 1 exemption can be granted. If a property is owned by a senior and a disabled child, they may choose which exemption that they wish to receive. If they choose the senior exemption, they also receive the enhanced STAR exemption.

Income is from the previous year.

Capital Improvement to Residential Property – RPTL 421-f

LOCAL OPTION TO ALLOW – *only available Town of Dryden, City of Ithaca*

Applicable to 1, 2 family residences (residential structure) – no owner occupancy requirement

Exemption for 8 years of the increase in assessment due to the construction/rehabilitation of the residence. Can not involve any not attached structure such as a detached garage or pool. However an attached garage is allowed.

Exemption must be applied for once. Exemption decreases by 12.5%/year. Maximum amount of exemption is \$80,000. Minimum is \$5,000.

Ideally property will be inspected before the work has started to verify the actual work to be included in the exemption. If any doubt on what work is included, we will request a letter from the local municipality verifying the work that should be eligible for the exemption.

Problem with this exemption is that it does not need to be applied for within 1 year of completion of the improvement. So in 30 years, a property owner can file for the exemption on work they did today and we would have to grant the exemption.

Both Town of Dryden and City of Ithaca will provide building permit applicants with an exemption application and note from our office explaining the procedure to apply for this exemption.

Parent/Grandparent Exemption – RPTL 469

LOCAL OPTION TO ALLOW – *only available for Town of Lansing, County of Tompkins*

Residential property that is constructed or reconstructed as an auxiliary dwelling unit for a parent or grandparent (natural or adopted) 62 years of age or older is exempt from taxation to the extent of any increase in assessed value attributable to such construction or reconstruction.

Exemption may not exceed the lesser of (1) the increase in assessed value resulting from construction or reconstruction of such property, (2) 20 percent of the total assessed value of such property as improved, or (3) 20 percent of the median sale price of residential property as reported in the most recent Statistical Sales Summary, published by the Office of Real Property Services, for the county in which the property is located (\$36,000).

The exemption applies only during the taxable years in which such living quarters are a primary residence of the eligible parent or grandparent. This requires a yearly renewal application.

Improvements to Property – Disability Act of 1990 – RPTL 459-a

LOCAL OPTION TO ALLOW – *only available for Town of Ithaca, County of Tompkins, Newfield Schools*

To the extent allowed by local option, real property altered, installed or improved to remove architectural barriers in existing property for persons with disabilities subsequent to the Americans with Disabilities Act of 1990.

Local option can be to reduce the percent of the exemption otherwise allowed or limit the eligibility for the exemption to those forms of alterations, installations, or improvements that are prescribed in such local law or resolution.

Exemption is for the increase in assessed value due to this construction.

10 year exemption – 50% first year – decreasing by 5% each subsequent year. The clock starts after the finish of the construction – exemption might be for less than 10 years if they do not apply in time.

Exemption must be applied for once.

Wholly Exemption

406 - Municipal Corporations

Real Property owned by a municipal corporation within its corporate limits held for a public use shall be exempt from taxation.

“Held for the public use” – property should be occupied, employed, or availed of by and for the benefit of the community at large, and implies possession, occupation and enjoyment by public or by public agencies.

420a – Mandatory

MANDATED

Real property that (1) is owned by a nonprofit corporation or association organized or conducted exclusively for one or more specific purposes (religious, educational, charitable, hospital, or moral or mental improvement of men, women, or children) and (2) is used exclusively for carrying out one or more of these purposes is wholly exempt from taxation and is exempt, for certain purposes, from special ad valorem levies and special assessments.

420b – Permissive

LOCAL OPTION TO TAX CERTAIN PROPERTIES

Property must be owned by a nonprofit corporation or association organized exclusively for one or more specific purposes (bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic, historical, development of good sportsmanship for persons under age 18 through the conduct of supervised athletic games, or enforcement of laws relating to children or animals) and (2) is used exclusively for carrying out one or more of these purposes is wholly exempt from taxation and is exempt, for certain purposes, from special ad valorem levies and special assessments.

No application needs to be filed if the assessor is satisfied property meets these requirements. We will send out applications to all permissive class properties on a regular basis (whatever that might be).

The key to the non-profit exemption is that both the use and the ownership of the property must be met to grant the exemption. If a Church rents property from Joe Landlord to hold church services, the property is taxable. If a Church rents the church for apartments, the property is taxable.

Agricultural

Agricultural Land – Ag & Markets 305/306

MANDATORY

Land that is used for agricultural purposes may be taxed based upon the productivity value as determined by the state rather than the market value of the land.

Land must be 7 acres in size and the farmer working the land must meet a \$10,000 gross sales requirement. (If land is less than 7 acres in size, it is a \$50,000 gross sales requirement). If land is rented, only a 5 year renewable lease is needed with the farm entity renting the land.

If land is owner farmed, proof of meeting the \$10,000 gross sales requirement is needed. For land that is rented, we will contact the farmer to verify their eligibility in meeting the gross sales requirement. We do not need to contact each farm each year.

New applicants – long form, soil group worksheet, income/lease. Old applicants – renewal application, if expired – lease. If close – income.

If property transfers within relatives – renewal application is sufficient. There is nothing on the long form that the renewal application does not already tell us. If property splits – need new soil group worksheet for all transfers over 1 acre in size.

Agricultural Building – RPTL 483

MANDATORY

Certain structures and buildings that (1) are essential to the operation of lands actively used for agricultural or horticultural purposes and (2) are constructed or reconstructed after January 1, 1969 and prior to January 1, 2019 are exempt from taxation to the extent of any increase in assessed value attributable to such construction or reconstruction.

Qualifications

- Land must consist of 5 acres or more of agricultural land.
- The structure or building must be essential to the operation of lands actively devoted to agricultural or horticultural use.
- The structure or building must be essential to the operation of lands actively devoted to agricultural or horticultural use.
- The farmland must actually be used in bona fide agricultural or horticultural production carried on for profit.
- A structure, building or any portion cannot qualify if it is used for:
 - The processing of agricultural and horticultural commodities;
 - The retail merchandising of such commodities;
 - The storage of commodities for personal consumption by the applicant; or
 - The residence of the applicant or his immediate family.

Must be part of a for profit operation. 10 Year Exemption

Historic Barns – RPTL 483-b

LOCAL OPTION TO ALLOW – *only available Newfield Schools, Town of Ithaca, County of Tompkins*

Historic barns which are reconstructed or rehabilitated are exempt from taxation to the extent of any increase in value attributable to the reconstruction or rehabilitation, but are liable for special ad valorem levies and special assessments.

Must be at least partially constructed prior to 1936. Can not be used for residential purposes.

STAR Exemption – RPTL 425

Basic STAR

Owner's primary residence. Can not be in the name of a corporation but can be in the name of a limited partnership which is designed primarily to protect the liability of the owner. Can also be in the name of a farm.

A person can have many domiciles but only one primary residence and there is not a single defining factor which determines which domicile is the primary residence.

Husband and wife can only receive one STAR exemption however they may receive the STAR exemption and the Homestead Exemption. Application must be filed once.

Enhanced STAR

Owner's primary residence. Must be 65 years of age by December 31 in the year they apply. If title in husband and wife, one must be 65 years of age. If title in siblings, one must be 65 years of age. If title in parent and child, both must be 65 years of age.

If spouse who was 65 dies, surviving spouse must be 62 years of age to continue the exemption.

Income in the previously filed income tax year must be under the income limit as set by the state. Income is defined as the "adjusted gross income" for federal income tax purposes as reported on the applicant's latest available federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, **reduced by** distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity.

Owners who qualify for the Senior Exemption automatically qualify for the Enhanced STAR exemption.

Senior Exemption – RPTL 467

LOCAL OPTION TO ALLOW

If allowed by local option, property that (1) is owned by persons 65 years of age or older, or by certain other persons described under Ownership Requirements below, whose income does not exceed the maximum established by local option, (2) is used exclusively for residential purposes, and (3) has been owned by at least one of its owners for a minimum of 12 consecutive months prior to application for exemption. Unless allowed by local option no exemption may be granted by a school district to property where a resident child attends a public elementary or secondary school.

If a senior sells a house and purchases a house in the same assessing unit, the 12 month ownership requirement is based upon the combined ownership of both properties.

Owner's primary residence. If title in husband and wife, one must be 65 years of age. If title in siblings, one must be 65 years of age. If title in parent and child, both must be 65 years of age. If spouse who was 65 dies, surviving spouse must be 62 years of age.

If a senior purchases a property after the levy of taxes, they can apply for a pro rata exemption.

Maximum exemption limit is set by each taxing jurisdiction and sliding scale can stop at 50%, 20%, 10%, or 5%.

Income is from the previous year.

Owners who qualify for the Senior Exemption automatically qualify for the Enhanced STAR exemption.

Veterans Exemption

If a municipality choose to enact RPTL 458a (Alternative), veterans who are eligible can choose to switch their exemption from 458 to 458a or to remain in the 458 program.

Only the Town of Danby, Villages of Dryden and Groton have not adopted the Alternative Veterans Exemption.

Existing Funds – RPTL 458

Exemption based upon the proceeds of a veteran's pension, bonus or insurance monies, or dividends or refunds on such insurance, compensation paid to prisoners of war, mustering-out pay, etc that was used to purchase the property, up to a maximum of \$5,000.

A veteran does not have to have served during a period of conflict.

This does not have to be a residence of the veterans and can in fact be granted on vacant land.

Alternative – RPTL 458-a

LOCAL OPTION TO ALLOW

Exemption is based upon a percentage (up to a maximum) of the primary residence's assessed value. Maximum exemption limit determined by each municipality.

A veteran must have served during a specific period of conflict as outlined by the Real Property Tax Law. It is worth noting that the Persian Gulf Conflict has not ended since it started on August 2, 1990. Or a veterans could have received an expeditionary medal (Army, Navy, Marine Corps, Global War on Terrorism).

Must have received an honorable discharge as noted on the DD-214.

If only served during a period of conflict – 10%. If served in the combat theater – additional 15%.
If disabled – ½ of disability rating up to 50%.

Property ownership can either be in the name of the veteran or the spouse of the veteran.

Gold Star Parent – If a child dies during war, the parents are eligible to receive the Alternative exemption. This is only applicable in the Town of Newfield.

Cold War – RPTL 458-b

LOCAL OPTION TO ALLOW – only applicable in the Town of Groton & Lansing

Exemption based upon a percentage (up to a maximum) of the primary residence's assessed value.

Local Municipality can adopt either a 10% or 15% level. If Veteran was disabled, they are also eligible up to ½ of disability rating.

Exemption is only for 10 years.

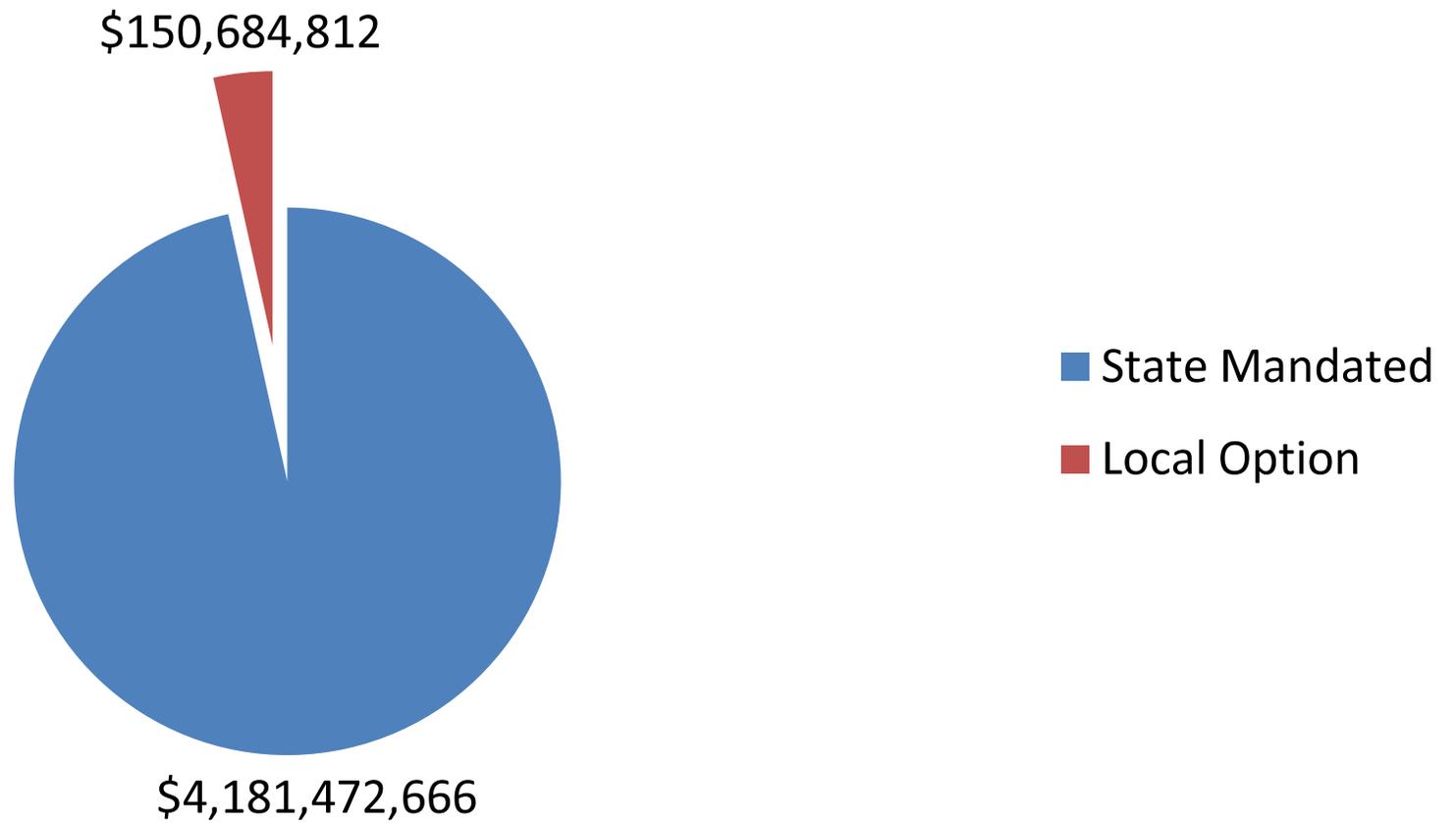
A veteran must have served during the Cold War (September 2, 1945 – December 26, 1991).

Strangely enough, there is an overlap with the Alternative Vet and the Cold War, however a veteran may only receive one of these exemptions. The Cold War Vet ends WWII with the Official Surrender of Japan, September 2, 1945 (accepted by General Douglas MacArthur) and the Alternative War vets ends WWII with the President Harry Truman proclaiming the end of hostilities, December 31, 1946.

Tompkins County Department of Assessment
Exemption Summary 2012 Final Assessment Roll

Type of Exemption	Code	Name	Parcels	Total Assessment	County Exemption	RPTL	Applicable to Special Districts?	
State Mandated Exemption - No Local Options Allowed	12100	NY STATE	367	158,132,500	158,132,500	404-1	Y	
	13100	COUNTY OWNED IN COUNTY	52	76,786,551	76,786,551	406-1	Y	
	13350	CITY OWNED IN CITY	143	92,195,500	92,195,500	406-1	Y	
	13450	CITY OWNED OUT CITY	8	6,365,200	6,365,200	406-7	Y	
	13500	TOWN OWNED IN TOWN	159	33,808,200	33,808,200	406-1	Y	
	13510	CEMETERY TOWN	2	8,700	8,700	446	Y	
	13650	VILLAGE OWNED IN VILLAGE	117	16,575,100	16,575,100	406-1	Y	
	13730	VILLAGE OWNED OUTSIDE VILLAGE	11	181,400	181,400	406-2	N	
	13740	VILLAGE OWNED Water/Sewer OUTSIDE VILLAGE	2	298,000	298,000	406-3	Y	
	13741	VILLAGE OWNED Water/Sewer OUTSIDE VILLAGE	2	113,400	113,400	406-3	Y	
	13800	SCHOOL DISTRICT	54	185,384,700	185,384,700	408	Y	
	13850	BOCES	1	20,000,000	20,000,000	408	Y	
	13890	LOCAL PUBLIC AUTHORITY	10	7,733,000	7,733,000	412	N	
	14100	USA	4	5,707,000	5,707,000	400	Y	
	14110	US VARIOUS	1	6,450,000	6,450,000	State L54	Y	
	18020	INDUSTRIAL DEVELOPMENT AGENCY	43	234,617,800	234,617,800	412-4	N	
	18040	URBAN RENEWAL AGENCY	7	18,055,500	18,055,500	Gen M 506-1 550	N	
	18080	NEIGHBORHOOD HOUSING	1	16,000,000	16,000,000	Gen M 506-1 551	N	
	18120	NYS STATE HOUSING FINANCE	2	50,000,000	50,000,000	PHFL 45AB 53	N	
	21600	PARSONAGE	18	3,145,981	3,145,981	462	Y	
	25600	NON PROFIT HEALTH ORGANIZATION	7	10,840,000	10,840,000	486 - A	N	
	26050	AGRICULTURAL SOCIETY	1	60,000	60,000	450	Y	
	26100	VETERAN ORGANIZATION	7	1,710,000	1,710,000	452	Y	
	26250	HISTORICAL SOCIETY	3	901,000	901,000	444	N	
	26300	INTERDENOMINATIONAL CENTER	8	1,172,500	1,172,500	430	Y	
	26400	VOLUNTEER FIRE COMPANY OR DEPARTMENT	23	6,659,000	6,659,000	464-2	Y	
	27350	CEMETARY	98	3,383,100	3,383,100	446	Y	
	28120	NON PROFIT HOUSING SPECIFIC USE	4	7,070,000	7,070,000	422	Y	
	28540	NON PROFIT HOUSING MENTAL DISABILITY	17	8,942,000	8,942,000	422	Y	
	28550	NFP Senior Housing	5	6,895,000	6,762,700	422	Y	
	29500	PERFORMANING ARTS BUILDINGS	1	390,000	390,000	427	Y	
	32252	NYS REFORESTATION PROPERTIES	342	27,348,600	27,348,600	534	Y	
	41400	CLERGY	21	3,572,000	31,500	460	N	
	41700	AGRICULTURAL BUILDINGS	102	46,126,900	5,410,400	483	N	
	41720	AGRICULTURAL LAND EXEMPTION	998	181,172,290	37,249,481	AG Markets 305	N	
	42120	TEMPORARY GREENHOUSE	7	2,472,800	178,000	483 - C	N	
	42130	AGRICULTURAL LABOR				AG Markets 305	N	
	47460	FOREST EXEMPTION	9	1,575,300	624,852	480 - A	N	
	47900	AIR POLLUTION				477 - A	N	
	49530	INDUSTRIAL WASTE				477	N	
	50000	WHOLLY EXEMPT	6	3,001	3,001	Misc	Y	
	RPTL 420-A Mandatory	25110	RELIGIOUS	138	79,787,500	79,707,500	420 - A	Y
		25120	EDUCATION	464	2,972,629,800	2,965,964,400	420 - A	Y
		25130	CHARITABLE	67	24,107,600	20,704,700	420 - A	Y
		25210	HOSPITAL	4	59,550,000	59,390,000	420 - A	Y
		25230	MORAL/MENTAL IMPROVEMENT OF M/W/Children	9	5,411,400	5,411,400	420 - A	Y
	RPTL 420-B Permissive							
		25300	ONP	27	19,699,000	19,681,500	420 - B	Y
	Local Option Exemptions (some with income limit option allowed)	41101	VETERANS (MUSTERING OUT PAY)	86	15,627,300	228,074	458	N
		41122	WARTIME VETERAN	946	156,764,200	13,024,156	458-A	N
41132		COMBAT VETERAN	850	145,027,300	19,703,491	458-A	N	
41142		DISABLED VETERAN	229	38,916,000	6,737,633	458-A	N	
41300		PARAPLEGIC VETERAN	3	674,000	674,000	458-3	N	
41800		SENIOR CITIZEN EXEMPTION	1,636	205,567,900	80,128,327	467	N	
41822		LIVING QUARTERS FOR PARENT/GRANDPARENT	9	2,510,000	262,000	469	N	
41930		DISABLED WITH LOW INCOME	154	14,088,700	6,295,331	459-C	N	
41961		HISTORIC PROPERTY EXEMPTION	2	680,000	190,000	444 - A	N	
41980		LOW OR MODERATE INCOME HOUSING	1	3,600,000	3,600,000	421 - E	N	
47802	IMPROVEMENT TO PROPERTY/DISABILITY	4	1,130,000	160,300	459-A	N		

Real Property Tax Exemptions



School of Newark Valley

Income Limits		
UP TO		
7,200	7,200	50%
EQ/MORE	LESS THAN	
7,200	8,200	45%
8,200	9,200	40%
9,200	10,200	35%
10,200	11,100	30%
11,100	12,000	25%
12,000	12,900	20%
7,200	12,900	

Village of Dryden

Income Limits		
UP TO		
15,000	15,000	50%
EQ/MORE	LESS THAN	
15,000	15,999	45%
16,000	16,999	40%
17,000	17,999	35%
18,000	18,899	30%
18,900	19,799	25%
19,800	20,699	20%
15,000	20,700	

Town of Newfield

Income Limits		
UP TO		
20,500	20,500	50%
EQ/MORE	LESS THAN	
20,501	21,500	45%
21,500	22,500	40%
22,500	23,500	35%
23,500	24,400	30%
24,400	25,300	25%
25,300	26,200	20%
26,200	27,100	15%
27,100	28,000	10%
28,000	28,899	5%
20,500	28,900	

Town of Danby

Income Limits		
UP TO		
26,000	26,000	50%
EQ/MORE	LESS THAN	
26,001	26,999	45%
27,000	27,999	40%
28,000	28,999	35%
29,000	29,999	30%
29,900	30,799	25%
30,800	31,699	20%
31,700	32,599	15%
32,600	33,499	10%
33,500	34,399	5%
26,000	34,400	

School of Cortland
School of Spencer

Income Limits		
UP TO		
9,000	9,000	50%
EQ/MORE	LESS THAN	
9,001	10,000	45%
10,001	11,000	40%
11,001	12,000	35%
12,001	12,900	30%
12,901	13,800	25%
13,801	14,700	20%
9,000	14,700	

School of Groton

Income Limits		
UP TO		
16,500	16,500	50%
EQ/MORE	LESS THAN	
16,501	17,500	45%
17,501	18,500	40%
18,501	19,500	35%
19,501	20,400	30%
20,401	21,300	25%
21,301	22,200	20%
16,500	22,200	

Town of Enfield

Income Limits		
UP TO		
21,000	21,000	50%
EQ/MORE	LESS THAN	
21,001	22,000	45%
22,001	23,000	40%
23,001	24,000	35%
24,001	24,900	30%
24,901	25,800	25%
25,801	26,999	20%
21,000	26,700	

Village of Lansing
School of Southern Cayuga

Income Limits		
UP TO		
27,000	27,000	50%
EQ/MORE	LESS THAN	
27,001	28,000	45%
28,000	29,000	40%
29,000	30,000	35%
30,000	30,900	30%
30,900	31,800	25%
31,800	32,700	20%
32,700	33,599	15%
33,600	34,500	10%
34,500	35,400	5%
27,000	35,400	

School of Odessa-Montour

Income Limits		
UP TO		
10,000	10,000	50%

School of Newfield

Income Limits		
UP TO		
17,500	17,500	50%
EQ/MORE	LESS THAN	
17,501	18,499	45%
18,500	19,499	40%
19,500	20,499	35%
20,500	21,399	30%
21,400	22,299	25%
22,300	23,199	20%
23,200	24,099	15%
24,100	24,999	10%
17,500	25,000	

Village of Freeville

Income Limits		
UP TO		
22,000	22,000	50%
EQ/MORE	LESS THAN	
22,001	23,000	45%
23,000	24,000	40%
24,000	25,000	35%
25,000	26,000	30%
26,000	27,000	25%
27,000	28,000	20%
28,000	29,000	15%
29,000	30,000	10%
30,000	31,000	5%
22,000	30,400	

County
City of Ithaca
Town of Caroline
Town of Ithaca
Town of Lansing
Town of Ulysses
School of Ithaca
School of Lansing
School of Trumansburg
Village of Cayuga Heights

Income Limits		
UP TO		
28,000	28,000	50%
EQ/MORE	LESS THAN	
28,001	29,000	45%
29,000	30,000	40%
30,000	31,000	35%
31,000	31,900	30%
31,900	32,800	25%
32,800	33,700	20%
33,700	33,599	15%
34,600	35,500	10%
35,500	36,400	5%
28,000	36,400	

School of Homer

Income Limits		
UP TO		
10,500	10,500	50%
EQ/MORE	LESS THAN	
10,501	11,500	45%
11,501	12,500	40%
12,501	13,500	35%
13,501	14,400	30%
14,401	15,300	25%
15,301	16,200	20%
10,500	16,200	

School of Dryden

Income Limits		
UP TO		
19,500	19,500	50%
EQ/MORE	LESS THAN	
19,501	20,499	45%
20,500	21,499	40%
21,500	22,499	35%
22,500	23,399	30%
23,400	24,299	25%
24,300	25,199	20%
25,200	26,099	15%
26,100	26,999	10%
27,000	27,899	5%
19,500	27,900	

Town of Groton
Village of Trumansburg

Income Limits		
UP TO		
24,000	24,000	50%
EQ/MORE	LESS THAN	
24,001	24,999	45%
25,000	25,999	40%
26,000	26,999	35%
27,000	27,899	30%
27,900	28,799	25%
28,800	29,699	20%
29,700	30,599	15%
30,600	31,499	10%
31,500	32,399	5%
24,000	32,400	

Village of Lansing
Village of Groton
Town of Dryden

Income Limits		
UP TO		
29,000	29,000	50%
EQ/MORE	LESS THAN	
28,000	30,000	45%
29,000	31,000	40%
30,000	32,000	35%
31,000	32,900	30%
31,900	33,800	25%
32,800	34,700	20%
33,700	33,599	15%
34,600	36,500	10%
35,500	37,400	5%
29,000	37,400	

School of Moravia

Income Limits		
UP TO		
11,000	11,000	50%
EQ/MORE	LESS THAN	
11,000	12,000	45%
12,000	13,000	40%
13,000	14,000	35%
14,000	14,900	30%
14,900	15,800	25%
15,800	16,700	20%
11,000	16,700	

School of Newfield

DISABILITY LIMITS		
UP TO		
17,500	17,500	50%
EQ/MORE	LESS THAN	
17,501	18,499	45%
18,500	19,499	40%
19,500	20,499	35%
20,500	21,399	30%
21,400	22,299	25%
22,300	23,199	20%
23,200	24,099	15%
24,100	24,999	10%
17,500	25,000	

School of Dryden

DISABILITY LIMITS		
UP TO		
19,500	19,500	50%
EQ/MORE	LESS THAN	
19,501	20,499	45%
20,500	21,499	40%
21,500	22,499	35%
22,500	23,399	30%
23,400	24,299	25%
24,300	25,199	20%
25,200	26,099	15%
26,100	26,999	10%
27,000	27,899	5%
19,500	27,900	

Town of Newfield

DISABILITY LIMITS		
UP TO		
20,500	20,500	50%
EQ/MORE	LESS THAN	
20,501	21,500	45%
21,500	22,500	40%
22,500	23,500	35%
23,500	24,400	30%
24,400	25,300	25%
25,300	26,200	20%
26,200	27,100	15%
27,100	28,000	10%
28,000	28,899	5%
20,500	28,900	

Village of Freeville

Income Limits		
UP TO		
22,000	22,000	50%
EQ/MORE	LESS THAN	
28,000	23,000	45%
29,000	24,000	40%
30,000	25,000	35%
31,000	25,900	30%
31,900	26,800	25%
32,800	27,700	20%
33,700	33,599	15%
34,600	29,500	10%
35,500	30,400	5%
22,000	30,400	

Town of Groton
Village of Trumansburg

DISABILITY LIMITS		
UP TO		
24,000	24,000	50%
EQ/MORE	LESS THAN	
24,001	24,999	45%
25,000	25,999	40%
26,000	26,999	35%
27,000	27,899	30%
27,900	28,799	25%
28,800	29,699	20%
29,700	30,599	15%
30,600	31,499	10%
31,500	32,399	5%
24,000	32,400	

Town of Danby

DISABILITY LIMITS 2007		
UP TO		
26,000	26,000	50%
EQ/MORE	LESS THAN	
26,001	26,999	45%
27,000	27,999	40%
28,000	28,999	35%
29,000	29,899	30%
29,900	30,799	25%
30,800	31,699	20%
31,700	32,599	15%
32,600	33,499	10%
33,500	34,399	5%
26,000	34,400	

Income Limits		
UP TO		
28,000	28,000	50%
EQ/MORE	LESS THAN	
28,000	29,000	45%
29,000	30,000	40%
30,000	31,000	35%
31,000	31,900	30%
31,900	32,800	25%
32,800	33,700	20%
33,700	33,599	15%
34,600	35,500	10%
35,500	36,400	5%
28,000	36,400	

Town of Dryden
Village of Lansing

Income Limits		
UP TO		
29,000	29,000	50%
EQ/MORE	LESS THAN	
28,000	30,000	45%
29,000	31,000	40%
30,000	32,000	35%
31,000	32,900	30%
31,900	33,800	25%
32,800	34,700	20%
33,700	33,599	15%
34,600	36,500	10%
35,500	37,400	5%
29,000	37,400	

RPTL 467 - Senior Exemption Limits

RPTL - 459-c - Low Income Disability Exemption

	50% Level	Highest Income	Lowest Percentage
School of Candor	\$10,000	\$15,700	20%
School of Cortland	\$9,000	\$14,700	20%
School of Dryden	\$19,500	\$27,900	5%
School of Groton	\$16,500	\$22,200	20%
School of Homer	\$10,500	\$16,200	20%
School of Ithaca	\$28,000	\$36,400	5%
School of Lansing	\$28,000	\$36,400	5%
School of Moravia	\$11,000	\$16,700	20%
School of Newark Valley	\$7,200	\$12,900	20%
School of Newfield	\$17,500	\$25,000	10%
School of Odessa-Montour	\$10,000		50%
School of Southern Cayuga	\$27,000	\$35,400	5%
School of Spencer	\$9,000	\$14,700	20%
School of Trumansburg	\$28,000	\$36,400	5%

	50% Level	Highest Income	Lowest Percentage
School of Candor	<i>Not Offered</i>		
School of Cortland	<i>Not Offered</i>		
School of Dryden	\$19,500	\$27,900	5%
School of Groton	<i>Not Offered</i>		
School of Homer	<i>Not Offered</i>		
School of Ithaca	\$28,000	\$36,400	5%
School of Lansing	\$28,000	\$36,400	5%
School of Moravia	<i>Not Offered</i>		
School of Newark Valley	<i>Not Offered</i>		
School of Newfield	\$17,500	\$25,000	10%
School of Odessa-Montour	<i>Not Offered</i>		
School of Southern Cayuga	<i>Not Offered</i>		
School of Spencer	<i>Not Offered</i>		
School of Trumansburg	\$28,000	\$36,400	5%

County	\$28,000	\$36,400	5%
City of Ithaca	\$28,000	\$36,400	5%
Town of Caroline	\$28,000	\$36,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$29,000	\$37,400	5%
Town of Enfield	\$21,000	\$26,700	20%
Town of Groton	\$24,000	\$32,400	5%
Town of Ithaca	\$28,000	\$36,400	5%
Town of Lansing	\$28,000	\$36,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$28,000	\$36,400	5%

County	\$28,000	\$36,400	5%
City of Ithaca	\$28,000	\$36,400	5%
Town of Caroline	\$28,000	\$36,400	5%
Town of Danby	\$26,000	\$34,400	5%
Town of Dryden	\$29,000	\$37,400	5%
Town of Enfield	<i>Not Offered</i>		
Town of Groton	\$24,000	\$32,400	5%
Town of Ithaca	\$28,000	\$36,400	5%
Town of Lansing	\$28,000	\$36,400	5%
Town of Newfield	\$20,500	\$28,900	5%
Town of Ulysses	\$28,000	\$36,400	5%

Village of Cayuga Heights	\$28,000	\$36,400	5%
Village of Dryden	\$15,000	\$20,700	20%
Village of Freeville	\$22,000	\$30,400	5%
Village of Groton	\$29,000	\$37,400	5%
Village of Lansing	\$27,000	\$35,400	5%
Village of Trumansburg	\$24,000	\$32,400	5%

Village of Cayuga Heights	\$28,000	\$36,400	5%
Village of Dryden	<i>Not Offered</i>		
Village of Freeville	\$22,000	\$30,400	5%
Village of Groton	<i>Not Offered</i>		
Village of Lansing	\$29,000	\$37,400	5%
Village of Trumansburg	\$24,000	\$32,400	5%

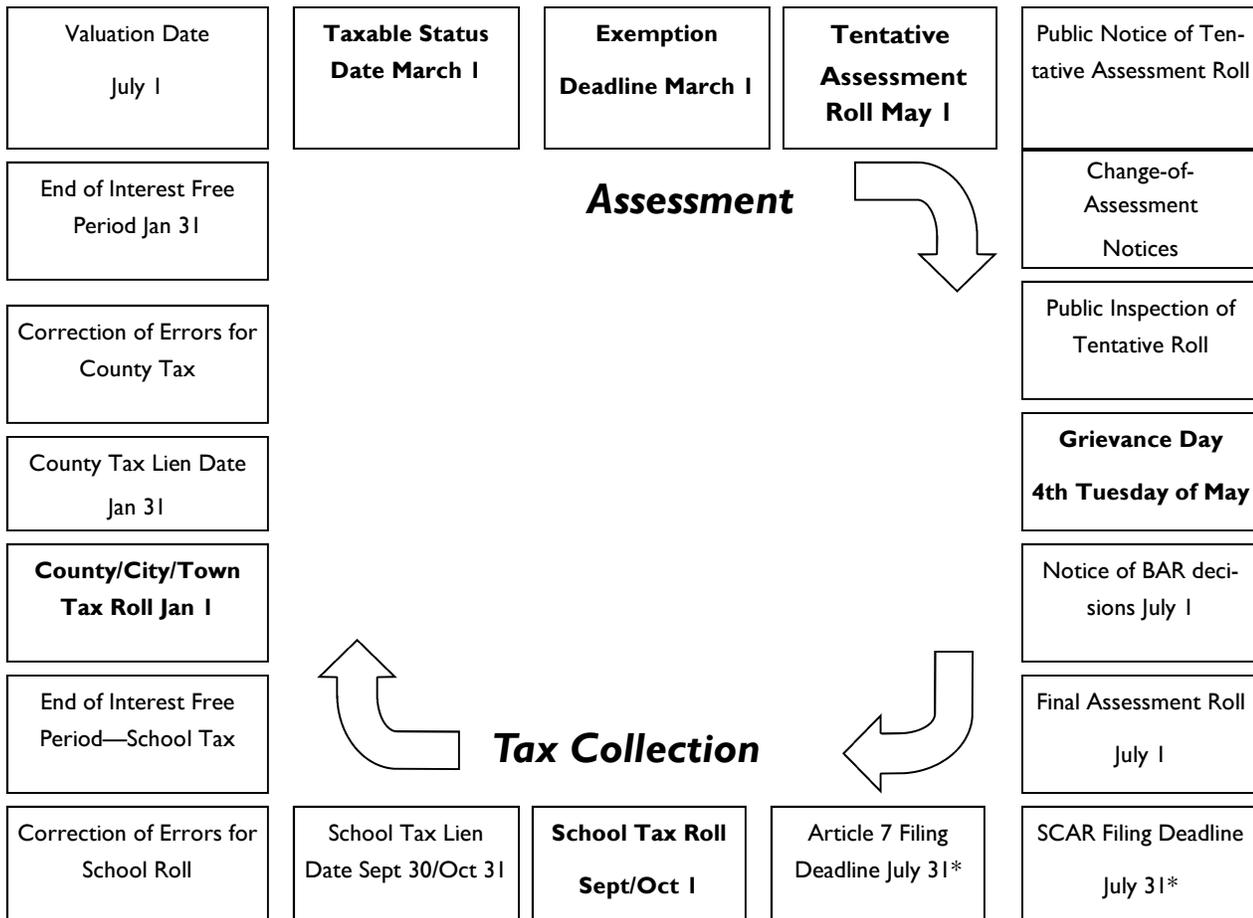
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THE PROPERTY TAX CYCLE

It is every property owner's responsibility to know the important dates in the property tax cycle. If a property owner does not receive a tax bill, they are still responsible to pay the taxes due on time. Failure to either mail or receive a tax bill **does not** negate the taxes due on the property.

It is also suggested that every property owner verify their tentative assessment each year after the Tentative Assessment Roll is filed. Again, failure to mail or receive a Change in Assessment Notice **does not** negate the assessed value.



*=Deadline is 30 days after the Filing of the Final Assessment

KEY DATE DEFINITIONS:

Valuation Date: Real property price level for the assessment cycle is frozen as of this date. (July 1)

Taxable Status/Exemption Filing Date: The ownership and physical condition of real property as of this date are assessed (valued) according to price fixed as of the valuation date. All applications for property exemptions must be filed with assessor by this date. (March 1)

Tentative Assessment Roll: The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit. (May 1)

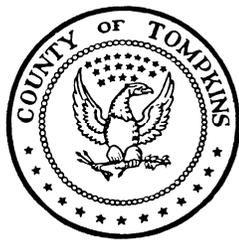
Grievance Day: Board of Assessment Review meets to hear assessment complaints. Last day property owners may file a formal complaint seeking reduction in their tentative assessments. (4th Tuesday of May)

Final Assessment Roll: The assessor signs and files a roll that contains the final assessments, including all changes. (July 1)

School Tax Lien Date: The date school authorities attach to the school tax roll an authorization for collection of taxes.

County/City/Town Tax Lien Date: The date county/city/town authorities attach to the county/city/town tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection. (Jan 1)

End of Interest-Free Period County/City/Town Tax: County/city/town taxes may be paid without interest or penalty fees for one month after publication of a notice of collection. (Jan 31)



Department of Assessment

128 East Buffalo Street

Jay Franklin
Director

Inclusion through Diversity

Irene Kehoe
Assistant Director

Five Myths of the Real Property Tax

Myth #1 - Assessors determine property taxes

Typically property tax rates are set by school boards, town boards, village boards, and county legislatures, but not by assessors. Each board determines the total amount of taxes it needs to raise, and then divides that number by the total taxable assessed value of the jurisdiction to determine the tax rate. Your share of the tax is calculated by multiplying the tax rate by your property's assessed value minus exemptions, such as STAR.

Assessors are responsible for determining your property's assessed value. In order to do this, the assessor estimates your property's market value (the price it would sell for in the real estate market), and then applies the municipal level of assessment (LOA) to that market value. In many communities, the level of assessment is 100 percent, so a home with a market value of \$90,000 has an assessed value of \$90,000. In a town with a level of assessment of 50 percent, the assessed value of the same home is \$45,000.

The assessor also performs other functions, such as processing exemption applications and keeping track of the local real estate market, but the assessor does not determine your tax rate.

Myth #2 - Taxes are high because of assessments

It's important to distinguish between taxes and assessments. If you feel your taxes are too high, you should take that up with the town board, school board, or other governing authority that is determining tax levies and setting the tax rates. If you feel your assessment is too high, there are administrative and judicial processes where you can seek to have your assessment lowered.

Assessments should be based on market value, and if you feel your assessment is too high, your first step in confirming that is to determine your property's market value. The best way to do this is to look at the sale prices of similar properties in similar neighborhoods.

Myth #3 - NY State collects too much money through property taxes

While New York State government receives no money from the real property tax, this stable revenue source is vitally important to the delivery of services to the state's citizens. Local governments and school districts collect the property tax, which is their largest source of revenue. That's one of the main reasons that property taxes and assessments are administered locally (rather than by the state) in New York.

Myth #4 - Tax rates are good indicators of tax increases

In late August, as the date for mailing school tax bills approaches, the tendency is to compare the tax rate for the previous year with the tax rate for the current year. In fact, tax rates are not accurate indicators of how much more a school district is collecting in taxes this year. For that, you need to look at the tax levy.

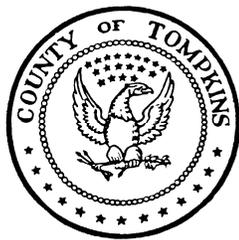
Tax rates are misleading because they are based on the aggregate assessments of each municipal segment in the school district. If one city or town in the district has done a reassessment that year, that segment's tax rate may drop drastically. Put another way, a municipality might increase assessments and the school could keep the tax rate the same and it would still collect more taxes.

If you want to know if the school district, city, town, or county is spending more, look at the budget. If you want to know if it's collecting more in taxes, look at the levy.

Myth #5 - A cap on assessments would lower property tax burdens

Occasionally, a proposal is made to cap assessment increases at a certain percentage each year. Doing so would result in some property owners paying less than their fair share of taxes, while their bills are subsidized by other homeowners. Eventually, properties that are increasing in value more quickly would be underassessed, while properties that are not increasing in value as quickly would be subsidizing the underassessed property's taxes. (Typically, in the case of residential properties, lower-valued homes increase in value slower than higher-valued homes.)

Meanwhile the town, county and school district would continue to collect the same amount of taxes that they would if assessments weren't capped. A cap on assessments doesn't result in less taxes being collected, it just redistributes the tax burden to the disadvantage of properties increasing in value more slowly.



Department of Assessment

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REAL PROPERTY TAX PRIMER

Tompkins County is one of only two county-wide assessing units in New York State. The switch to county-wide assessing occurred in 1970 as a way to provide full time professional appraisal services to the municipalities in the county. While not a cost savings measure at the time, based upon 2012 cost data, it is estimated to save the taxpayers of Tompkins County over **\$280,000/year** by consolidating the assessment function at the county level (as opposed to a municipal assessment structure).

The assessment function is governed by the New York State Real Property Tax Law (NYSRPTL). The NYSRPTL allows for local municipalities to adopt or opt out of various real property tax exemptions however the NYSRPTL does not allow the local municipalities to influence the valuation of real property.

All valuation of real property is done in accordance with standards set by the New York State Office of Real Properties Services. These standards very closely mirror the standards set by the International Association of Assessing Officers and the Appraisal Institute.

New York State Real Property Tax Law Section 305

New York State Law requires all properties in a municipality (except in New York City and Nassau County) to be assessed at a **uniform percentage of market value** each year. This means that all taxable properties in a city, town or village must be assessed at market value or all at the same uniform percentage of market value each year. State Law also requires the assessor to include the estimate of the market value for each property, the assessment for each property and the uniform percentage for all taxable property on the tentative assessment roll.

Market Value = the price a willing buyer would pay a willing seller for a property in its present condition with neither buyer nor seller *under pressure to act* (such as career relocation, death of a family member, divorce, etc.). A market value sale also is known as an *arm's length transaction*.

The Tompkins County Legislature has directed the Department of Assessment to annually assess property at 100% fair market value.

Benefits of Annual Reassessment

Each year, State Law requires assessors to sign an oath that the assessments in their municipality represent a uniform percentage of market value. The best way to ensure that assessments are consistently fair and equitable is keep assessments up-to-date annually. To encourage compliance with State law, New York State provides State Aid of up to \$5 per eligible parcel to municipalities that keep assessments at

100% of market value each year. For special assessing units, uniformity must be maintained within each class. Aside from State Aid, the benefits of maintaining consistent market value assessments include:

- **Assessment Equity for Taxpayers** - The longer it has been since a municipality has updated assessments, the more likely it is that some taxpayers are paying more or less than their fair share of taxes. Up-to-date assessments eliminate unfair assessments and the "sticker shock" that taxpayers experience when assessments are adjusted after years of neglect.
- **Local Control over the Equalization Rate** - By maintaining assessments at market value each year, municipalities can consistently receive an equalization rate of 100. This eliminates shifts in school and county tax apportionment due to fluctuating equalization rates.
- **Improved Bond Ratings** - In addition to State Aid, many municipalities are receiving improved bond ratings as a result of efforts to keep assessments current. These municipalities are saving tens of thousand of dollars each year (and, in some cases, much more than that).
- **Fewer Court Challenges to Assessments** - By keeping assessments up-to-date, municipalities are likely to have fewer tax certiorari cases.
- **Increased State Land Assessments** - Because State land assessments are frozen at the year of the last municipal-wide reassessment conducted after 1990, annual assessments allow municipalities to make changes in market value that could not otherwise be captured.

Definitions

Tax Levy = the dollar amount a taxing jurisdiction needs to raise via the real property tax.

Tax Base = the total taxable value of a taxing jurisdiction.

Tax Rate = Tax levy divided by the Tax Base.

$$\text{Tax Rate} = (\text{Tax Levy}) / (\text{Tax Base}) \text{ times } 1,000$$

How does the assessor determine the Market Value of a property?

The assessor will use the universally accepted three approaches to value to determine the market value of a piece of property. The three approaches are:

COST APPROACH

Typically used in specialty properties and new construction. The basic assumption is that no buyer will pay more for a property than for what they could build a similar property.

MARKET

The basis assumption is that a property will not sell for more or less than for what similar properties have sold.

INCOME

Typically used in income producing properties. The basic assumption is that the price an investor will pay for a property is directly related to the income producing capability of the property (but not the business which would occupy the property).

How does the assessor decide which assessments to change and by how much?

In order to maintain a uniform LOA, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed. If assessments have been kept up-to-date each year, or if the real estate market has been fairly stable, it is possible that few assessments will need to be adjusted.

My assessment was adjusted last year, and it's been adjusted again this year. Why?

Each year, State Law requires your assessor to sign an oath that the assessments in your community represent a uniform percentage of market value. The best way to ensure that assessments are consistently fair and uniform is to keep assessments up-to-date annually. To encourage compliance with State Law, New York State provides State Aid of \$5 per eligible parcel to municipalities that keep assessments at 100 percent of market value each year.

Does my town collect more taxes if it does a reassessment?

It is not uncommon to hear property owners complain that their city or town is updating their assessments just so it can collect more taxes. Actually, a cursory understanding of the municipal budget process would dispel this misconception.

Assessments are determined by the assessor. The assessor's job is to make sure that all property owners are assessed fairly based on the market values (or a uniform percentage of the market values) of their properties.

You can think of the total amount of taxes collected by the city, school district or county as a pie. The assessor does not determine the size of the pie – that is the job of city councils, town boards, school boards and county legislatures. The assessor's job is to ensure that the pie is cut up fairly – that taxes are fairly distributed based on current market values.

When a reassessment results in increased assessments due to rising property values, tax rates should go down proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that municipal and/or school budgets are going up.

Press Alert: Tax rates are not good indicators of tax increases!

There is a tendency is to compare the tax rate for the previous year with the tax rate for the current year. In fact, tax rates are not accurate indicators of how much more a taxing jurisdiction is collecting in taxes this year. For that, you need to look at the tax levy.

Tax rates are misleading because they are based on the aggregate assessments of each municipal segment in the taxing jurisdiction. If one city or town in the district has done a reassessment that year, that segment's tax rate may drop drastically. Put another way, a municipality might increase assessments and the school could keep the tax rate the same and it would still collect more taxes.

If you want to know if the school district, city, town, or county is spending more, look at the budget. If you want to know if it's collecting more in taxes, look at the levy.

(continued)

If it is really inconvenient to allow an inspection at that time, tell the data collector that and try to make an appointment for some other date. However, if you can spare the ten minutes or so that will usually be required, we urge that you allow it to proceed so that the information necessary for equitable assessment can be gathered.

Property owners are cautioned not to allow anyone into their homes without proper identification, preferably I.D. cards with photographs signed by an authorized town or city official. "No identification, no entry!"

How do I know that the assessor has the correct information about my property?

Because the information about your property will be used to determine your assessment, it is in your best interest to make sure that your assessor's data is correct for your property. You can check with your assessor's office to receive a listing of the information pertaining to your property.

When will I know my new assessment?

Based upon the available information about your property, your assessor will estimate the market value of your property. A notice then will be sent informing you of your new assessment. If you have any questions or disagree with the new assessment, you should arrange for an informal conference at your assessor's office to review the information on which the value is based. If the assessment official(s) feel that a mistake was made (or there is any other reason to question the accuracy of the assessment), the assessment will be amended.

Only when your assessor is convinced that all the property assessments are as accurate as possible will they be placed on the tentative assessment roll.

What information is on the tentative assessment roll?

You will not find the physical inventory of your property on the tentative assessment roll, but you will find your assessment, your assessor's estimate of the market value of your property, and the exemptions you will be receiving. In most communities, tentative rolls are published on May 1, but you should check with your assessor for the details in your community.

What if I disagree with the assessment on the tentative roll?

While the roll is tentative, you still have the ability to meet informally with your assessor about your assessment. If at the end of such a conversation, you still feel you are over-assessed based upon the market value of your home, you have the right to file for formal review of your assessment. More information about the assessment review process, including application deadlines and instructions, can be found in "How to Contest Your Assessment", published by this agency and available online at www.corps.state.ny.us or by calling 518-486-5446.

Where can I learn more?

Your best source for information about assessment practices in your community is your assessor. The county director of real property tax services is another good source of information. Contact information for local and county officials, as well as additional information about assessments, property taxes and exemptions, is available online at www.tax.ny.gov

What are the benefits of frequent reassessments?

Hundreds of municipalities conduct frequent reassessments to ensure fair and accurate assessments. Aside from State Aid, the benefits include:

- ✓ **Assessment Equity for Taxpayers** - The longer it has been since a municipality has updated assessments, the more likely it is that some taxpayers are paying more than their fair share in taxes. Up-to-date assessments eliminate unfair assessments and the "sticker shock" that taxpayers experience when assessments are adjusted after years of neglect.
- ✓ **Local Control over the Equalization Rate** - By maintaining assessments at market value each year, municipalities can consistently receive an equalization rate of 100. This eliminates shifts in school and county tax apportionment due to fluctuating equalization rates.
- ✓ **Fewer Court Challenges to Assessments** - By keeping assessments up-to-date, municipalities are likely to have fewer tax certiorari cases.
- ✓ **Increased State Land Assessments** - Because State land assessments are frozen at the year of the last municipal-wide reassessment, frequent reassessments allow municipalities to make changes in market value that they could not otherwise capture.

FAIR ASSESSMENTS

A Guide For Property Owners



New York State Department of
Taxation and Finance
Office of Real Property Tax Services

STATE OF NEW YORK
Andrew M. Cuomo, Governor

New York State
Department of Taxation and Finance
Commissioner, Thomas H. Mattox

Office of Real Property Tax Services
W.A. Harriman Campus
Albany, New York 12227

www.tax.ny.gov
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New York State Law requires all properties in your municipality (except in New York City and Nassau County) to be assessed at a uniform percentage of market value each year. This means that all taxable properties in your city, town or village must be assessed at market value or all at the same uniform percentage of market value each year. State Law also requires your assessor to include the estimate of the market value for each property, the assessment for each property and the uniform percentage for all taxable property on the tentative assessment roll.

This pamphlet explains how your assessor can comply with the law by keeping assessments up-to-date and equitable each year. The fairness, or equity, of the real property tax depends on whether similar properties are treated alike. By keeping assessments up-to-date each year, assessors can go a long way toward ensuring that taxpayers do not pay more or less than their fair share of taxes.

Who is responsible for assessments and who is responsible for taxes?

Assessments are determined by the assessor, an elected or appointed local official, who independently estimates the market value of real property in your community. Market value is how much your property would sell for under normal conditions. Once the assessor estimates the market value of your property, the assessment is calculated.

As mentioned above, New York State law requires all properties to be assessed at a uniform percentage of value within your community. Your assessment is a percentage of market value. That percentage of market or full value at which properties are assessed within a community is called the Level of Assessment (LOA). For example, a LOA of 50 percent would indicate that assessments are at half of the market value; whereas, an LOA of 100 percent represents a community that is assessing at full value.

Your taxing jurisdiction (school district, town, county, etc.) is responsible for developing and adopting a budget. There are several steps involved

in this process. Revenue from all sources other than the property tax is determined. These revenues are subtracted from the budget to arrive at the tax levy – the total amount to be raised through the property tax.

The tax rate for properties in your community is then determined by dividing the tax levy by the total taxable assessed value of taxable real property in your community (tax levy ÷ total taxable assessed value = tax rate).

What is the difference between the market value and assessed value of my property?

The market value of your property is generally defined as what your property would sell for under normal conditions. For residential properties, your assessor generally determines market values by comparing a property with similar properties that have sold in similar neighborhoods, giving consideration to other factors possibly affecting market value.

In many communities, where assessments are maintained at a uniform percentage of 100, your assessment is market value. In other words, your assessed value would equal market value. If your community is assessing at a fractional percentage of market value, your assessment should be based upon the percentage being used throughout the community. For instance, if the market value of your home is \$100,000, and your community is assessing at 30 percent of market value, your assessment should be \$30,000.

Won't my taxes increase if my assessment is adjusted?

First, as noted above, your assessor does not increase your taxes. *Assessors are trained to be appraisal professionals; it is their job to make sure that the assessments are accurate and equitable, which provides the basis for fair distribution of taxes among the property owners within the assessing unit.* Keeping assessments up-to-date each year is necessary for fair tax distribution.

Next, keeping values up-to-date each year does not necessarily mean that your assessment will increase. Market values of properties may stay the same or go down, which means that some properties should see a decrease in assessed values.

If your assessment does increase, it doesn't mean that your taxes will automatically increase. In some cases, a municipality will go from a fractional level of assessment to 100 percent. If the original level of assessment was 10 percent, and the current level of assessment is 100 percent, your assessed value could go from \$9,000 to \$90,000, and you might not see any increase in taxes.

In addition, if your assessment increases, but the assessments of most other properties increase more, your share of the taxes could decrease. For instance, if your assessment increased by 3 percent, but most other property owners saw increases of 5 percent, you'll likely see a decrease in taxes (assuming your school and municipal budgets remain stable and the tax levy does not increase).

How does the assessor decide which assessments to change and by how much?

In order to maintain a uniform LOA, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed. If assessments have been kept up-to-date each year, or if the real estate market has been fairly stable, it is possible that few assessments will need to be adjusted.

Where assessments do need to be changed, in some cases, your assessor will be able to increase or decrease the assessments of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when assessments are at a uniform level. In other cases, the assessor will need to conduct physical reinspections for reappraisals of properties. Every assessing unit should be keeping assessments at a fair and uniform level every year.

Why does State Aid require 100 percent of market value?

It's much easier for taxpayers to understand assessments and determine whether they're overassessed when assessments are kept at market value. While State law does authorize municipalities to assess at market value or some uniform percentage thereof, the State Aid program requires towns and cities to keep their assessments at market value.

Think of it this way, if you estimate your home to be worth \$100,000 but the assessed value is \$90,000, you might think your property is underassessed. However, if the level of assessment is less than 100 percent of market value, you might be overassessed. If, indeed, your home's market value is \$100,000, but you're municipality is assessing at 80% of market value, your assessed value should be \$80,000. (\$100,000 * .80 = \$80,000.) In this case, your property is overassessed by \$10,000.

It almost goes without saying that it's very easy to be confused when assessments aren't kept fair and at market value (and it's also much more difficult to explain).

If my home is physically reinspected, do I have to let the assessor in?

While you are not required to let the assessor or data collector in your home, your cooperation, along with that of all other property owners in your community, helps assure that your assessment will be fair and based on complete and accurate information. Without such cooperation, data collectors are forced to estimate how many bedrooms, bathrooms, etc., there are in your home. Later, if you disagree with the assessment for your property and ask that it be lowered, assessment officials will need precisely the information you refused to provide in order to rule on your request for a lower assessment.

Assessments Vs. Taxes: What's the Difference?

Your assessment could increase,
and your tax bill could decrease

Last Year		This Year	
Your Assessment	\$100,000	Your Assessment: (5% increase)	\$105,000
Total Value of the Town:	\$50,000,000	Total Value of the Town: (8% avg. increase)	\$54,000,000
Tax Levy:	\$1,500,000	Tax Levy:	\$1,500,000
Tax Rate:	\$30 per \$1000	Tax Rate:	\$27.78 per \$1,000
Your Property Tax Bill:	\$3,000	Your Property Tax Bill: <u>(decrease \$83)</u>	\$2,917

Your assessment could increase,
and your tax bill could stay the same

Last Year		This Year	
Your Assessment	\$100,000	Your Assessment: (5% increase)	\$105,000
Total Value of the Town:	\$50,000,000	Total Value of the Town: (8% avg. increase)	\$54,000,000
Tax Levy:	\$1,500,000	Tax Levy: (2.86% increase)	\$1,542,855
Tax Rate:	\$30 per \$1000	Tax Rate:	\$28.57 per \$1,000
Your Property Tax Bill:	\$3,000	Your Property Tax Bill: <u>(no change)</u>	\$3,000

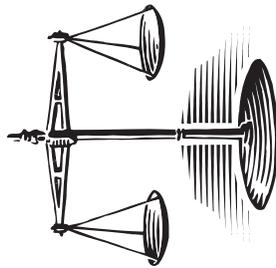
Your assessment could decrease,
and your tax bill could increase

Last Year		This Year	
Your Assessment	\$100,000	Your Assessment: (5% decrease)	\$95,000
Total Value of the Town:	\$50,000,000	Total Value of the Town: (5% avg. decrease)	\$47,500,000
Tax Levy:	\$1,500,000	Tax Levy: (2.86% increase)	\$1,542,855
Tax Rate:	\$30 per \$1000	Tax Rate:	\$32.48 per \$1,000
Your Property Tax Bill:	\$3,000	Your Property Tax Bill: <u>(increase \$85.60)</u>	\$3,085.60

- For more information on the factors affecting your tax bill, talk to your school board, town board, city council, or county officials.
- For more information on assessments, talk to your assessor.
- More information is available online at: www.tax.ny.gov

WHERE TO FIND COMPARABLE SALES

- Local assessors' offices should be able to provide the sales history of a particular house, neighbor-hood, or style of architecture. Some assessors also provide lists of recent sales that one can browse and compare to the assessment roll.
- Some municipalities opt to provide local sales and assessment information online. Links are available from the ORPTS website:
www.tax.ny.gov/pit/property/assess/local/index.htm
- Some private companies provide comparable sales online (some at a nominal cost); search for them using keywords such as "comparable home sales" or "comparable sales." In addition, one may wish to try searching "real estate database – New York State" for additional property information.
- Many local newspapers are good sources of real estate information; they often have quarterly sales reports in the real estate or business sections.
- A real estate agent may be willing to share his or her expertise and sales history information.



THE ASSESSOR'S ROLE IN DETERMINING MARKET VALUE

New York State Law requires all properties in each municipality to be assessed at a uniform percentage of market value each year. This means that all properties in each city, town, or village must be assessed at market value or all at the same uniform percentage of market value each year. Your assessor may use mass appraisal techniques, real estate market trends, the sales comparison, as well as other approaches to value to arrive at a property's estimated market value, which is available on the assessment roll.

Once the market value of each property is determined, the assessor applies the municipal-wide level of assessment to the market values. In many communities, where assessments are maintained at a level of assessment of 100, a property's assessment *is* the assessor's estimate of its market value. If a community is assessing at a percentage of market value, each assessment should be based upon the percentage being used throughout the community. For instance, if the market value of a property is \$100,000, and the community is assessing at 30 percent of market value, the assessment should be \$30,000.

If one determines the market value of his or her property and feels that the assessor's estimate of market value (upon which the assessment is based) is too high, then the property owner should contact the assessor's office to learn the procedures for informal assessment review. During the informal review process, the property owner and the assessor can each discuss the property's inventory (or characteristics) and how the market value estimates were determined. If the property owner remains unsatisfied with the assessment, he or she has the right to formal administrative and judicial review of the assessment. The assessor can provide the property owner with information on these processes.

How to Estimate the Market Value of Your Home

STATE OF NEW YORK



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**New York State Department of
Taxation and Finance**
Office of Real Property Tax Services

THE SALES COMPARISON APPROACH

The most common way to determine the market value of a residential property is to use the sales comparison approach. This is the primary method used by professional appraisers to determine the market value of residential properties.

To determine an estimate of a property's market value, arm's length *comparable sales* are used. By examining recent sales of at least three properties in a general (or similar) neighborhood that are comparable in building style, size and construction, one can begin to get a good understanding of a residential property's market value. However, it is important to consider the circumstances of such sales - perhaps the seller was desperate to "unload" the home, or the buyer paid much more than the asking price because there were other interested parties. Market value and sales price are not always the same.

Comparable sales should include characteristics similar to a given property, such as lot sizes, square footage, home style, age, and location of the home. A new three-bedroom Cape Cod house may not be comparable with an older three bedroom split-level ranch, even if they are on the same street.

Since it may prove difficult to find an exact comparable sale, allowances must be made. To arrive at an estimated market value, dollar adjustments are made for differences between the property being valued (also known as the subject property) and the comparable properties that have sold.

The purpose of this publication is to help property owners to understand the steps involved with estimating the market value of residential properties. Establishing market value is important when considering a property's assessed value for real property tax purposes or when considering buying or selling a property.

MARKET VALUE

Market value is generally defined as the price a willing buyer would pay a willing seller for a property in its present condition with neither buyer nor seller *under pressure to act* (such as career relocation, death of a family member, divorce, etc.). A market value sale also is known as an *arm's length transaction*.

A number of factors may affect a residential property's market value, including:

- External characteristics - 'curb appeal,' home condition, lot size, popularity of an architectural style of property, water/sewage systems, sidewalk, paved road, etc.
- Internal characteristics - size and number of rooms, construction quality, appliance condition, demonstrated 'pride of ownership,' heating type, energy efficiency, etc.
- Supply and demand - the number of homes for sale versus the number of buyers; how quickly the homes in your area sell, and
- Location - desirability for a particular school district, neighborhood, etc.

Hypothetical Comparable Sales Analysis

(Values are strictly estimates and should not be used in your analysis)

ATTRIBUTE	Subject Property	SALE #1	SALE #2	SALE #3
Sale Price				
Sale Date		Recent	Recent	Recent
Property Condition	Good	Good	Good	Good
Year Built	1997	1997	1997	1997
Square Feet	1,500	1,500	1,500	1,500
# of Bedrooms	3	3	3	3
# of Baths	1	1	1	2 (-\$)
# of Garage Spaces	2	2	2	2
Location	Avenue A	Avenue B inferior location (+\$)	Avenue C similar neighborhood	Avenue A
Lot Size	½ acre	½ acre	½ acre	½ acre
Basement	Full	Full	Full	Full
Adjusted sale price				

For example, assume that a residential property is a 1,500 square feet ranch with 3-bedrooms, 1 bathroom, full basement, and two-car garage on ½ acre of land. It was built 6 years ago in a nice neighborhood. Three recent arms-length sales are identified that appear to be comparable with the subject property. However, Sale #1 is in a less desirable (or inferior) location and Sale #3 has an additional bath. Sale #2 is almost identical to the subject property.

To estimate the market value of the subject property, one needs to determine how the differences between the subject property and each comparable sale property relate to prices at which they sold. In this case: Sale #1 is in a less desirable location, which lowered the sale price; and Sale #3 has an extra bath, which increased the sale price.

A grid, such as the one above, is helpful to arrive at the market value of residential properties. Because the subject property is not in an inferior location, Sale #1 should be adjusted to reflect what it would have sold for in the subject property's neighborhood. Sale #3 with an extra bath needs to be adjusted to the sales price of a property with only one bath. Because Sale #2 is almost identical to the subject property, no adjustments are necessary.

By adding and deducting these adjustments to the comparable sale, an adjusted sale price is arrived at for each sale.

A common mistake is to average the unadjusted sales prices to arrive at the market value of the subject property. This can yield widely varying results. Only the sales that are most similar to the subject property, and that have been appropriately adjusted, should be given the most weight.

The pamphlet cautions property owners not to allow anyone into their homes without proper identification, preferably I.D. cards with photographs signed by an authorized town or city official. "No identification — no entry!"

What else does an assessor do?

The assessor performs many other administrative functions, such as inspecting new construction and major improvements to existing structures. This ensures that the record of each property's physical inventory is current and that the appropriate improvements are assessed.

The assessor also approves and keeps track of property tax exemptions. Among the most common are the senior citizen, School Tax Relief (STAR), veterans, agricultural, and business exemptions.

The Real Property System is a computer software package (created and maintained by ORPTS) to assist assessment administration functions. It is available to assessors who have the necessary computer equipment, and allows them to electronically maintain the assessment roll and related records. Corrections to State form RP-5217 can also be sent to the State Board electronically. The Real Property System also includes computer-assisted mass appraisal programs for value estimation and assessment updates.

Legally, the assessor must be present at all public hearings of the Board of Assessment Review (BAR). The BAR may request the assessor to present evidence in support of tentative assessments being grieved by taxpayers. After meeting in private without the assessor, the BAR makes its decisions and orders any appropriate changes to the assessment roll before it becomes final. If assessment reductions

are denied by the BAR, and property owners appeal to Small Claims Assessment Review, the assessor prepares evidence for those hearings.

The assessor reviews every transfer of real property for accuracy, including the basic information on the buyer, seller, and sale price. Assessment records are updated, and any unusual conditions affecting the transfer are also verified. Results are recorded on form RP-5217 at the real estate closing. The assessor makes corrections to this form.

ORPTS requires assessors to file an annual report on assessment changes. ORPTS also "equalizes" property assessments to a common full (market) value in each municipality. More information on the ORPTS equalization program is available [online](#).

Where can I go with questions?

The assessor is continually communicating with the public, answering questions, and dealing with concerns raised by taxpayers. Anyone can examine the assessment roll and property records at any time. However, between Taxable Status Day and the filing of the tentative roll (generally, March through May), it should be done by appointment.

It is up to individual property owners to monitor their own assessments. Taxpayers who feel they are not being fairly assessed should meet with their assessor before the tentative assessment roll is established. In an informal setting, the assessor can explain how the assessment was determined and the rationale behind it.

Assessors are interested only in fairly assessing property in their assessing unit. If your assessment is correct and your tax bill still seems too high, the assessor cannot change that. Complaints to the assessor must be about how property is assessed.

Taxpayers unhappy with growing property tax bills should not be concerned only with assessments. They should also examine the scope of budgets and expenditures of the taxing jurisdictions (counties, cities, towns, villages, school districts, etc.) and address those issues in appropriate and available public forums.

Informal meetings with assessors to resolve assessment questions about the next assessment roll can take place throughout the year. If, after speaking with your assessor, you still feel you are unfairly assessed, ask for the booklet, "Contest your assessment." It describes how to prepare and file a complaint with the Board of Assessment Review for an assessment reduction, and indicates the time of year it can be done.

The Job of the Assessor

STATE OF NEW YORK



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New York State Department of
Taxation and Finance

Office of Real Property Tax Services

Publication 1118

May 2012
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Who is the Assessor?

The assessor is a local government official who estimates the value of real property within a city, town, or village's boundaries. This value is converted into an assessment, which is one component in the computation of real property tax bills.

What training does the assessor have to take?

Assessors must obtain basic certification by New York State within three years of taking office*. This requires the successful completion of orientation, three assessment administration course components, and five appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Tax Services (ORPTS) prescribes the components.

**Assessors in Nassau County, Albany, Buffalo, Rochester, Syracuse, and Yonkers are not required to obtain basic certification.*

Each year, appointed assessors must complete an average of 12 hours of continuing education. In addition, certified assessors and county directors must complete an approved ethics course one year prior to one year after re-appointment of re-election to office.

Both elected and appointed assessors may attain any of three advanced designations awarded by ORPTS: State Certified Assessor-Advanced, State Certified Assessor-Professional, and State Certified Assessor-National.

What does an assessor do?

The assessor is obligated by New York State law to maintain assessments at a uniform percentage of market value each year. The assessor signs an oath to this effect when certifying the tentative assessment roll -- the document containing each property assessment. The physical description (or inventory) and value estimate of every parcel is required to be kept current. In order to maintain a uniform roll, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed.

Where assessments need to be changed, in some cases, your assessor will be able to increase or decrease the assessments of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when the assessments to be changed are at a uniform level other than the municipality's stated level of assessment. In other cases, the assessor will need to conduct physical reinspections for reappraisals of properties. Every assessing unit should be keeping all assessments at a fair and uniform level every year.

The assessment roll shows assessments and appropriate exemptions. Every year the roll, with preliminary or tentative assessments, is made available for public inspection. After the Board of Assessment Review (BAR) has acted on assessment complaints and ordered any changes, the tentative assessment roll is made final.

What kind of property is assessed?

All real property, commonly known as real estate, is assessed. Real property is defined as land and any permanent structures attached to it. Some examples of real property are houses, gas stations, office buildings, vacant land, motels, shopping centers, saleable natural resources (oil, gas, timber), farms, apartment buildings, factories, restaurants, and, in most instances, mobile homes.

How is real property assessed?

Before assessing any parcel of property, the assessor estimates its market value. Market value is how much a property would sell for, in an open market, under normal conditions. To estimate market values, the assessor must be familiar with all aspects of the local real estate market.

A property's value can be estimated in three different ways. First, property is compared to others similar to it that have sold recently, using only sales where the buyer and seller both acted without undue pressure. This method is called the **market approach** and is normally used to value residential, vacant, and farm properties.

The second way is to calculate the cost, using today's labor and material prices, to replace the structure with a similar one. If the structure is not new, the assessor determines the depreciation since it was built. The resulting value is added to an estimate of the market value of the land. This method, called the **cost approach**, is used to value special purpose and utility properties.

The third way is to analyze how much income a property (like an apartment building, store, or factory) will produce if rented. Operating expenses, insurance, maintenance costs, financing terms, and how much money expected to be earned are considered. This method is called the **income approach**.

Properties in sub optimal uses generally may not be assessed at market value; they must be assessed at their current-use value.

Assessors with computers can estimate values more efficiently than by hand. Computer Assisted Mass Appraisal (CAMA) techniques are used to analyze sales and estimate values for many properties at once.

Once the assessor estimates the market value of a property, its assessment is calculated. New York State law provides that all property within a municipality be assessed at a uniform percent of market value. The level of assessment can be five percent, 20 percent, 50 percent, or any other fraction, up to 100 percent. Everyone pays his or her fair share of taxes as long as every property in a locality is assessed at the same percent of value.

For example, a house with a market value of \$100,000 located in a town that assesses at 15 percent of value would have an assessment of \$15,000. The assessment is multiplied by the tax rate for each taxing jurisdiction - city, town, village, school district, etc. - to determine the tax bills. (For further explanation of this process, see the pamphlet entitled, "How the Property Tax Works," available from your assessor or from ORPTS. The pamphlet also is available online at www.tax.ny.gov)

Does the assessor have to be let into your home?

The New York State Assessors' Association pamphlet, "Understanding Assessments and Property Taxes," states:

The Assessor has a right to go to your front door and seek admittance (possibly he or she will only want to inspect the exterior of the house) but must leave the premises if asked to do so.

If it is really inconvenient to allow an inspection at that time, tell your visitor just that and try to make an appointment for some other date. However, if you can spare the ten minutes or so that will usually be required, we urge that you allow it to proceed so that the information necessary for equitable assessment can be gathered.

What happens during a reassessment?

The purpose of the reassessment is to ensure that all properties are assessed fairly at a uniform level of assessment. (Typically, assessments are adjusted to 100 percent of market value at the time of a reassessment.) To analyze the real estate market, the assessor will review recent property sales and other indicators. All assessments in the municipality will be reviewed to determine where assessments should be increased, decreased or remain the same. This may or may not include visual reinspection of some or all of the parcels. Mailers may be sent to homeowners asking them to correct/update the information on their property. Those whose assessments are adjusted will receive notification in the mail.

Will my school district receive less State Aid after the reassessment?

No. The State Aid to Public Education formula developed by the Legislature uses a variety of factors to determine the amount of State Aid a school district will receive each year. One of those factors is real property wealth, or the total market value of real property in the school district. The measure of real property wealth is not based on local assessments, but rather is determined by the state for each school district.

In fact, in order to ensure that the State Aid formula is equitable for all school districts, it can not be based on assessments. Since some municipalities have assessments that are up-to-date, while others may be as much as 100 years old, State Aid based on those assessments would not be equitable. Instead, the state's measure of real property wealth is used in the formula to calculate the State Aid for each school district.

A similar myth exists around the misconception that the higher an equalization rate, the lower will be a school district's State Aid. This is also incorrect, and no such correlation exists. Again, it is the State's estimate of a district's property wealth that is used in the State Aid formula.

Does New York State require reassessments?

New York State's Real Property Tax Law addresses the issue of assessment equity. While it doesn't require assessments to be at 100 percent of market value, it does establish a standard that assessments be fair at a uniform percentage of market value.

However, there is no statutory mechanism for enforcement of adherence to that standard. Employees of the State Office of Real Property Tax Services do consult with municipal officials and recommend steps to provide fair assessments, and the agency does administer State Aid programs to provide incentives for reassessments. Beyond those steps, the role of ORPTS is largely an advisory one.

For More Information

The ORPTS website (www.tax.ny.gov) has links to various publications and information:

- The Real Property Tax Primer
- How the Property Tax Works
- Fair Assessments
- Understanding the Equalization Rate
- Information on STAR and other exemptions
- Municipal Profiles, including local government information and statistics
- What To Do if You Disagree With Your Assessment
- How Estimates of Market Value are Determined for Residential Properties
- Real Property Tax in New York State: Common Myths and Misunderstandings
- A Closer Look at the Tentative Assessment Roll

Also, don't hesitate to contact local assessors and/or county directors of real property tax services (contact information is available from the Municipal Profiles section of the ORPTS website).



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Reassessment Frequently Asked Questions



New York State Department of
Taxation and Finance
Office of Real Property Tax Services

Why is my municipality doing a reassessment?

Taxes are a zero sum game – what one property owner doesn't pay will be picked up by someone else. So, if one property or one neighborhood is significantly underassessed, not only are they paying too little in taxes, but other property owners are subsidizing that taxpayer's or neighborhood's share of the bill.

Typically, properties become underassessed over time when assessments aren't being updated. The more a property increases in value in contrast to that of its neighbors without its assessment being adjusted, the more it will be underassessed.

Let's take, for example, a town that hasn't updated assessments in 20 years. In the 1980's Mrs. Smith and Mrs. Jones each owned a home worth \$100,000. Over 20 years, the value of real estate has changed dramatically. Today, as a result of being in a more affluent neighborhood, Mrs. Smith could sell her home for \$300,000. Mrs. Jones, on the other hand, could sell her home for \$150,000. However, since the town hasn't conducted a reassessment, both properties are still assessed at \$100,000 and both are still paying the same amount of taxes.

Increasing both Mrs. Smith's and Mrs. Jones's assessments to accurately reflect their new market values will not produce more taxes for the town. Rather, it simply redistributes the burden based on the current value of each property owner's home. (See table below.)

	Mrs. Smith	Mrs. Jones	Total Taxes Collected by Town
Assessment Prior to Reassessment	100,000	100,000	
Taxes Prior to Reassessment	\$2,000	\$2,000	\$4,000
Assessment Following Reassessment	300,000	150,000	
Taxes Following Reassessment	\$6,667	\$1,333	\$4,000

If the properties weren't reassessed, Mrs. Smith would have been paying \$667 too little in taxes, while Mrs. Jones would have been paying \$667 too much. Mrs. Jones would have been subsidizing Mrs. Smith's tax bills.

Does my town collect more taxes if it does a reassessment?

It is not uncommon to hear property owners complain that their city or town is updating their assessments just so it can collect more taxes. Actually, a cursory understanding of the municipal budget process would dispel this misconception.

Assessments are determined by the assessor. The assessor's job is to make sure that all property owners are assessed fairly based on the market values (or a uniform percentage of the market values) of their properties.

Months after assessments are finalized, school districts, cities, towns and counties determine how much they need to collect in taxes.

You can think of the total amount of taxes collected by the city, school district or county as a pie. The assessor does not determine the size of the pie – that is the job of city councils, town boards, school boards and county legislatures. The assessor's job is to ensure that the pie is cut up fairly – that taxes are fairly distributed based on current market values.

When a reassessment results in increased assessments due to rising property values, tax rates should go down proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that municipal and/or school budgets are going up.

If my town does a reassessment, will my taxes increase?

First, a reassessment does not necessarily mean that your assessment or your taxes will increase. Furthermore if your assessment does increase, it does *not* necessarily mean your taxes will increase.

A property's assessment is supposed to reflect its market value. As market values increase or decrease and the assessments do not keep pace and reflect these changes, some property taxpayers could pay more than their fair share of taxes, while others may pay less than their fair share. Reassessments are intended to restore fairness within the community.

Sometimes the taxes will be shifted among types of property. What if all of the market values in a community increased since the last reassessment, but the value of brick houses had increased much faster than wooden houses? Then the owners of brick houses should pay a greater portion of taxes, while the owners of wooden houses should pay a smaller portion. This is one of the reasons that it is important for municipalities to conduct reassessments on a frequent basis. The longer between reassessments, the more likely taxpayers will experience dramatic tax shifts.

In some cases during a reassessment, a municipality will go from a fractional level of assessment to 100%. If the original level of assessment was 10 percent, your assessed value could go from \$9,000 to \$90,000, and you might not see any increase in taxes.

Of course, market values of properties also go down, which means that such properties should see a decrease in assessed values.

How Is My Tax Bill Figured?

Remember that the real property tax is an ad valorem tax, or a tax based on the value of property. Two owners of real property of equal value in the same municipality should pay the same amount in property taxes. Also, the owner of more valuable property should pay more in taxes than the owner of less valuable property.

The property tax differs from the income tax and the sales tax because it does not depend on how much money you earn or on how much you spend. It is based totally on how much the property you own is worth.

For example, if an assessor assesses property at 15 percent of value, a house and land with a market value of \$100,000 would have an assessment of \$15,000. With no exemptions, this is the property's taxable assessed value. This \$15,000 is not the tax bill. The tax bill for this house depends on the municipality's tax rate.

The tax rate is determined by dividing the total amount of money that has to be raised from the property tax (the tax levy) by the taxable assessed value of taxable real property in a municipality. If, for example, a town levy is \$2,000,000, and the town has a taxable assessed value (the sum of the assessments of all taxable properties) of \$40,000,000, the tax rate would be \$50 for each \$1,000 of taxable assessed value.

$$\begin{aligned} \$2,000,000 / \$40,000,000 &= \\ .050 \times \$1,000 &= \\ \$50 \text{ (tax rate)} \end{aligned}$$

The town tax bill for this house with an assessment of \$15,000 would be \$750. The \$750 results from dividing the assessment of \$15,000 by \$1,000 to get \$15 (because the tax rate is based on each \$1,000 of assessed value). Then, the \$15 is multiplied by the tax rate to get the tax bill of \$750.

$$\begin{aligned} \$15,000 / \$1,000 &= \\ \$15 \times \$50 &= \\ \$750 \text{ (tax bill)} \end{aligned}$$

As you can see, the size of the tax bill depends on both the assessment and the tax rate, which is based on the tax levy.

What Else May Occur Before the Tax Rate Is Final?

There are times when tax rates cannot be set until the tax levy is apportioned, or divided, among various municipalities. Apportionment occurs if parts of a school district, or special district, exist in more than one city or town. Taxes are apportioned so that the parts of the district in the different municipalities each pay their fair share of the district tax levy.

The county tax levy also is apportioned among the towns and cities in the county. This is so that cities and towns will each pay their fair share of the county tax levy.

In New York City, Nassau County, and certain other municipalities, the tax levy is apportioned between various classes of real property.

What Makes My Tax Bill Change?

Tax bills increase for one or more of the following reasons: bigger budgets are adopted, revenue from sources other than the property tax shrinks, the taxable assessed value of the assessing unit changes, or the tax levy is apportioned differently.

Taxpayers unhappy with growing property tax bills should not concern themselves just with assessments. They also should examine the scope of budgets and expenditures of the taxing jurisdictions (counties, cities, towns, villages, school districts, etc.) and address those issues in the appropriate available forums, such as meetings of the city council, or town, village, and school boards.

HOW THE PROPERTY TAX WORKS



New York State Department of
Taxation and Finance
Office of Real Property Tax Services

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STATE OF NEW YORK



New York State Department of Taxation & Finance
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What Is the Property Tax?

In New York State, the real property tax is a tax based on the value of real property. Counties, cities, towns, villages, school districts, and special districts each raise money through the real property tax. The money funds schools, pays for police and fire protection, maintains roads, and funds other municipal services enjoyed by residents.

In New York State, there is no personal property tax, which is a tax on personal items, such as cars and jewelry.

What Determines the Amount of a Property Tax Bill?

The amount of a particular property's tax bill is determined by two things: the property's taxable assessment and the tax rates of the taxing jurisdictions in which the property is located. The tax rate is determined by the amount of the tax levy to be raised from all, or part, of an assessing unit, and the unit's total taxable assessed value. The assessment is determined by the assessor and should be based on the value of the property less any applicable property tax exemptions.

What Kind of Property Is Assessed?

Every parcel of real property in an assessing unit, no matter how big or how small, is assessed. Real property is defined as land and any permanent structures attached to it. Examples of real property are houses, gas stations, office buildings, vacant land, shopping centers, saleable natural resources (e.g. oil, gas, timber), farms, apartments, factories, restaurants, and, in most instances, mobile homes.

Though all real property in an assessing unit is assessed, not all of it is taxable. Some, such as religious or government owned property are completely exempt from paying property taxes. Others are partially exempt, such as veterans who qualify for an exemption on part of the property tax on their homes, and homeowners who are eligible for the School Tax Relief (STAR) program.

What Is an Assessment?

A property's assessment is based on its market value. Market value is how much a property would sell for under normal conditions. Assessments are determined by the assessor, an elected or appointed local official who independently estimates the value of real property in an assessing unit. Assessing units follow municipal boundaries - county, city, town, or village.

The assessor can estimate the market value of property based on the sale prices of similar properties. A property can also be valued based on the depreciated cost of materials and labor required to replace it. Commercial property may be valued on its potential to produce rental income for its owners. In other words, the assessor can use whatever approach provides the best estimate of a property's market value. Properties in suboptimal uses generally may not be assessed at market value; they must be assessed at their current-use value.

Once the assessor estimates the value of a property, its total assessment is calculated by multiplying the market value by the uniform percentage for the municipality. New York State law provides that all property in a municipality be assessed at the same uniform percentage of value (except in Nassau County and NYC where class assessing is authorized). That percentage can be five percent, ten percent, 50 percent, or any other percentage not exceeding 100 percent. It does not matter what percentage is used. What is important is that every property is assessed at the same uniform percentage within one assessing unit.

After a property's total assessment is determined, its taxable assessed value is computed. The taxable assessed value is the total assessment minus any applicable property tax exemptions. Exemptions are typically either whole or partial, that is either an exemption from paying any property tax or an exemption from paying part of a property tax bill.

How Do I Know If My Assessment Is Fair?

In communities assessing property at 100 percent of market value, your assessment should equal roughly the price for which you could sell your property. In communities assessing at a percentage of market value, the estimated market value of each property is listed on the tentative

assessment roll. All property owners should check the tentative roll each year. (In most communities, the tentative roll is filed on May 1, but you should check with your assessor for the specific date for your community.)

In addition, it is helpful for taxpayers to bring any questions about assessments to the assessor before the tentative roll is established. In an informal setting the assessor can explain how the assessment was determined and the rationale behind it.

The Property Taxpayer's Bill of Rights requires that your property tax bill show the full value of your property, the assessed value, and the uniform percentage at which properties in your assessing unit are assessed. With those three items, and knowledge of what property is worth, you can determine if your property is being treated fairly.

It is the assessor's job to ensure that properties are assessed fairly. If your assessment is correct and your tax bill still seems too high, the assessor cannot change that. Complaints to the assessor should concern the assessment of your property, not the amount of your tax bill.

Informal meetings with assessors to resolve assessment questions about the next assessment roll can take place throughout the year. If, after speaking with your assessor, you still feel you are unfairly assessed, ask for the booklet, "How to Contest Your Assessment." It describes how to make a case for an assessment reduction to the Board of Assessment Review, provides the instructions for filing a complaint, and indicates the time of year it can be done.

What Determines the Tax Rate?

The tax rate is determined by the amount of the tax levy. There are several steps involved in determining the tax levy. First, the taxing jurisdiction (a school district, town, county, etc.) develops and adopts a budget. Revenue from all sources other than the property tax (state aid, sales tax revenue, user fees, etc.) is determined. These revenues are subtracted from the original budget and the remainder becomes the tax levy. It is the amount of the tax levy that is raised through the property tax.

UNIFORM ASSESSMENT STANDARDS

Early in 2009, the New York State Board of Real Property Services (The State Board) directed the Office of Real Property Services (ORPS) to collaborate with assessors and county property tax directors to develop a set of principles to guide assessment administration by individual assessing units. The Real Property Tax Administration Committee (RPTAC) which is made up of representatives of the New York State Assessors Association and the New York State Association of Directors of Real Property Tax Services, as well as ORPS staff, provided the ideal medium for the ensuing discussions and debate. The result was consensus on a recommendation to the State Board of appropriate Uniform Assessment Standards.

The State Board adopted the following Uniform Assessment Standards on February 9, 2010. In August of 2010, legislation passed as part of the budget process:

- merged the Office of Real Property Services with the Department of Taxation & Finance
- added “Tax” to the Agency moniker, and
- relieved the State Board of any policy or oversight authority.

The adoption of the Uniform Assessment Standards was the last policy action taken by the State Board of Real Property Services.

The intent of the Uniform Assessment Standards is to provide a general blueprint for local government assessing units to establish “equitable” and “transparent” assessments. “Equitable” means that all properties are uniformly assessed at full market value. “Transparent” means that the system is easy to understand by all taxpayers, and that all relevant information is readily available to the public.

The standards are advisory in nature – the only requirements are those contained in State statute, board regulation or rule, and agency procedure or practice. All assessing units are encouraged to look to these standards for direction to assessing staff, elected officials, taxpayers and the general public. In addition, local governments – assessing unit or otherwise – are encouraged to refer to these standards when formulating policy.

The Uniform Assessment Standards is a work in progress, and it is expected that it will evolve over time. Amendments to the document will be approved by the entire membership of RPTAC.

I. VALUATION STANDARDS

1.1. STANDARD OF ASSESSMENT: All real property is assessed at its current full value.

Guidance: The real property tax is an *ad valorem* tax, meaning it is imposed against the value of property. Real Property Tax Law (RPTL) §305(2) only provides that all parcels within an assessing unit are assessed at a uniform percentage of current value (Level of Assessment, or LOA). When the Level of Assessment is not at 100% of full value, the administration of the property tax becomes less transparent. In particular, an LOA of other than 100% of full value is much more difficult for property taxpayers to determine whether they are being assessed equitably. It also becomes much more difficult for the assessor to manage the valuation process. This **full value standard** goes beyond the statutory requirements of §305(2), as well as § 701(8)(b), which allows fractional assessment within classes of special assessing units, i.e., New York City and Nassau County. In doing so, this standard provides the fundamental and prerequisite underpinning of a transparent and equitable assessment process.

Assistance: Compliance with §305 is discussed in **Valuation Standard 1.6**. Valuation approaches are discussed in **Valuation Standard 1.4**.

1.2. USE STANDARD FOR VALUATION: Improved property is assessed for its current use. Property that is put to no current use is assessed for its highest and best use.

Guidance: Generally, for purposes other than real property taxation, property is appraised at its highest and best use to determine its value. New York courts contrast eminent domain taking, where the owner had only one chance to be compensated for present value and potential future uses, from value for assessment purposes, where the value is determined annually. The one exception to "current use" valuation is vacant land that has no current use. In that situation, the standard is highest and best use. Agricultural land is distinguished from vacant land that has no current existing use. Agricultural land is valued according to its use for agricultural purposes, irrespective of whether farming is the highest and best use of such property. Thus, property is to be assessed based on its current use, not its highest and best use (although in a vast majority of cases they are one and the same), except in the case of vacant land which is idle and put to no use whatsoever. In that case, the value is based on its highest and best use.

Assistance: The current use standard is discussed in 10 Op. Counsel SBRPS No.45. Unimproved land is discussed in 8 Op. Counsel SBEA No.19.

1.3. DEFINITION OF VALUE: Value means market value – the price a willing buyer would pay a willing seller in an arm’s-length transaction.

Guidance: Calculation of the market value of a parcel is the foundation of a fair and transparent system of assessment administration. RPTL Article 3 requires an annual assessment roll that reflects market value as of the municipal valuation date, which may vary from the valuation date of the previous July 1 in RPTL §301. RPTL §305(2) requires that those values be entered at a uniform percentage. Individual assessments reflect market value as determined through application of the approaches to value discussed in **Valuation Standards 1.4, 1.4.1, 1.4.2 and 1.4.3**. The **Procedural Standards** assure that these value determinations are based upon adequate data.

Assistance: The **Procedural Standards** in this document contain standards and guidance for the collection and maintenance of valuation data. For example, in order to value property, all real property sale transfers are entered on the computerized software RPS V-4 or the equivalent. Each sale entry indicates whether the sale is a valid arms length sale or, alternatively, whether the sale is not considered for valuation purposes and/or ratio studies. The inventory for each sale should be located on the same file. The assessor should maintain reliable income and expense data, when available, along with well-supported income multipliers, overall rates and required rates of return on investment. A guide to compiling

market value data and valuation techniques is contained in an ORPTS publication entitled [Guidelines for Effective Assessment Administration in New York State – A Self-Review Guide for Assessing Units](#), which is available on the website, www.tax.ny.gov. (Most ORPTS publications are available on this website). This publication may also be useful in complying with other Standards.

1.4. APPROACHES TO VALUE: There are three accepted approaches for determining market value: Comparable Sales, Income, and Cost.

Guidance: The application of appraisal techniques using the three approaches to value (i.e., cost approach, direct sales comparison approach, and income capitalization approach) may develop separate indications of value for the property. The results should be reconciled to determine market value. Consideration should be given to the relevance of the approach and the reliability of the value indication based on the quantity and quality of data available and analyzed within the approaches used. All three approaches to value, for which adequate, reliable data is available, should be considered. Therefore, where appropriate, the valuation process must collect, verify, analyze, and reconcile the information necessary to estimate: for the cost approach, the land value, reproduction cost of the improvements, the accrued depreciation; for the sales approach, the value by the sales of comparable properties; and for the income capitalization approach, the rentals, expenses, interest rates, capitalization rates, vacancy rates and terms and conditions of available leases.

Assistance: The ORPTS website contains a document *Valuation Standards* that provides an overview of the valuation process.

1.4.1. THE COMPARABLE SALES APPROACH: The value of a parcel is determined by using recent sales of similar properties.

Guidance: The sales comparison approach develops a value for a subject parcel by comparing recent similar property sales (comparables) within the same market area to the subject parcel and adjusting the comparables for dissimilarities. Appropriate market areas may cross municipal boundaries. The sales are adjusted for their dissimilarities to the subject and an indicated value opinion for the subject property is developed. If the sale is superior in a specific attribute, a minus adjustment is indicated; if a sale is inferior in a specific attribute, a plus adjustment is indicated; if the sale and subject are comparable in a specific attribute, no adjustment is indicated. The sales approach is most commonly used for residential property and vacant land. It is the preferred approach for these properties. The sales approach should be used whenever sufficient sales are available.

Assistance: The collection and maintenance of sales data is discussed in **Standard 2.2**.

1.4.2. THE INCOME APPROACH: The value of a parcel is determined by capitalizing rental income potential.

Guidance: The income approach is the preferred approach for income-producing property. The income approach converts income into value by the application of a rate or a multiplier. The income approach measures the value of the real estate based on the net rental capacity of the real estate, not the value of the business being conducted.

Assistance: Sufficient market income information, such as recent income and expense statements or current market lease data, is essential to the income approach. When available, ORPTS and County Real Property Tax Services agencies may provide local assessors with reliable income and expense data, along with well-supported income multipliers, overall rates and required rates of return on investment. In smaller communities, assessors from several assessing units should share this information in order to establish a larger data base of income and expense for different types of properties. Investment Set Codes for assessors to use in the income approach are available via RPS Version 4 ([more information](#)). Some assessing units have adopted local laws requiring commercial property owners to provide income and expense data for their properties as a requirement for seeking administrative review of their assessments before the local boards of assessment review.

1.4.3. THE COST APPROACH: The value of a parcel is determined by using the depreciated current cost to reconstruct improvements, plus land value.

Guidance: The cost approach develops a value estimate by taking the cost of reproducing or replacing the improvements on a parcel, reducing that cost by any depreciation (physical, functional or economic), and adding the land value of the parcel. This is often referred to as RCNLD+L (Reproduction or Replacement Cost New Less Depreciation plus Land). The cost approach is particularly appropriate for proposed and new construction, special purpose properties (e.g., religious facilities, museums, schools) and properties with limited sales or income information. The cost approach sets the ceiling for assessments. It can be applicable to all improvements. However it is often difficult to estimate depreciation in older structures and in structures that do not represent the highest and best use of the land. The maximum value that can be placed on an improvement is its reconstruction cost less depreciation. (*Lee and LeForestier, Review and Reduction of Real Property Assessments in New York, third edition, §1.07 [Albany, 1988]*).

Assistance: The ORPTS website includes a *Valuation Reference Manual* for use in applying the cost approach to residential, farm and commercial structures.

1.5. MASS APPRAISAL: Computer-Assisted Mass Appraisal is a necessary component for determining market value.

Guidance: Computer-assisted mass appraisal (CAMA) involves the valuing of a group of properties as of a particular date using common data, standardized methods and statistical testing. CAMA is a tool for generating initial value estimates for individual parcels, which can then be reviewed before preparing an assessment roll. The success of CAMA depends on the adequacy of the data used for modeling and effective review and adjustment of modeling output. CAMA modeling should be utilized where sufficient data is available.

Assistance: The IAAO has published *Standard on Mass Appraisal of Real Property* (January 2008). Reference can also be made with USPAP Advisory Opinion 32, *Ad Valorem Property Tax Appraisal and Mass Appraisal Assignments*.

1.6. UNIFORMITY: There is uniformity in value for all parcels on each year's assessment roll.

Guidance: RPTL §305(2) provides that all parcels within an assessing unit are assessed at a uniform percentage of current value. While a roll on average across all properties may be assessed at full market value, assessments may in fact not be uniform between property types or within property types. The uniformity standard requires that each individual property – within reasonable limits – be at the same percentage of full market value. Without such uniformity, there can be no property tax equity.

Assistance: There are published sources of assistance for maintaining uniformity: *IAAO Standard on Ratio Studies – 2007*; *ORPTS Level of Assessment Determination: An Owner's Manual for Maintaining Uniformity*; **Performance Standard 2.2** regarding sales verification. These sources provide procedures on how to check and verify assessment uniformity, and thereby equity. Ratio studies are an integral component of maintaining uniformity, which use only “arms length” sales. Uniformity in part is measured by the Coefficient of Dispersion (COD) and the Price Related Differential (PRD), as well as other measures of reliability.

1.7. APPRAISAL: Regularly scheduled appraisal of all parcels – at least once every four years – is necessary to maintain assessment equity.

Guidance: An appraisal of each parcel at full market value is conducted at least once every four years. Such an appraisal includes a new determination of value based upon current data. Clearly, this requires adequate professional and financial resources, not only for the technical work but also for the essential public communication.

Assistance: The **Procedural Standards** provide structure for both reassessment projects and preparation of assessment rolls in non-reassessment years.

II. PROCEDURAL STANDARDS

2.1 ASSESSMENT DATA: Each parcel has an individual file of all its property data (inventory), which is maintained on a computerized record such as RPS or equivalent, and is updated by inspection at least every six years.

Guidance: Physical and economic change affect every parcel and every neighborhood differently – and thereby make property inventory less accurate over time. Fair and accurate assessments require that individual property data be accurate, regularly updated, and readily accessible and analyzable. This means that each locally assessed parcel has a complete and up-to-date inventory in electronic format, which may have to be supplemented with paper documents or photographs. To maintain up-to-date inventory, there is ongoing monitoring of (1) building permits, (2) sales, and (3) property income, expense and cost data – which come with inspection, data collection, analysis, and resulting updates of inventory. There is an inspection of every parcel at least every six years; inspection from the public right of way is necessary if there is no physical entry. Inspection is the collection and verification of the data items contained in the ORPTS Data Collection Manual (Assessors Manual – Data Collection and Maintenance of Property Inventories [formerly Assessors Manual, Vol. 6])

Assistance: The standards for maintaining inventory in New York are contained in Part 190 of the Rules of the State Board of Real Property Services. The ORPTS data collection manual is available on its website (<http://www.tax.ny.gov/research/property/assess/manuals/assersmanual.htm>). The IAAO standard is inspection at least once every four to six years (Standard on Mass Appraisal of Real Property, 3.3.4)

2.2 SALES VERIFICATION: Sold properties are inspected and the conditions of sale are verified.

Guidance: Properties that have sold are promptly inspected to update the accuracy of the data in the assessor's records, as well as to verify the terms of sale. Every sale is verified, preferably by contact with a party to the sale. The physical inventory at time of sale is verified, either prior to the next taxable status date or within ninety (90) days of receipt of the real property transfer form (RP-5217). Physical inspection is the preferred method of verification; however, the data mailer is an alternative method. A file of all real property sale transfers is created by entry on computerized software, RPS V-4 or the equivalent. Each sale is identified as either: a valid arms length sale, or a sale that is not considered for valuation purposes and/or ratio studies. The inventory for each sale is located on the same file. If the sale falls into a category on the RP-5217 of other than arms length, such as sales with excessive personal property or special terms of financing, the sale is excluded from sale ratio studies as well as valuation.

Assistance: The ORPTS website contains information on the sales reporting process. The IAAO has prepared a sample sales verification form (Standard on Ratio Studies) that assessors can send to purchasers.

2.3 EXEMPTIONS: All real property is subject to taxation unless a specific exemption statute applies. Eligibility for exemption is determined annually by the Assessor.

Guidance: Under RPTL § 300, all property is subject to taxation unless an exemption is provided by statute. There are numerous statutes that provide various exemptions applicable to types of property or property owners. The assessing unit undertakes reasonable efforts to inform property owners of any filing deadlines or renewal requirements. Such efforts include the use of municipal websites, public media, and direct contact.

Assistance: Volume 4 of the Assessors Manual contains information on the various exemptions that are available.

2.4 PUBLIC INFORMATION: All property information not otherwise exempted from disclosure is available to the general public in a usable format.

Guidance: The assessing unit makes available all public information related to assessments. The only assessment data that is non-public is information that is specifically exempted from disclosure, such as personal information of individual property owners or information relating to litigation. Ideally, the public has internet or other ready access to all information on the property record cards of all parcels in the assessing unit as well as full value data for all parcels.

Assistance: If an assessing unit maintains a website this is an excellent means to provide public access to assessing information. There are a number of county or municipal websites that currently provide access to assessing information. See ORPTS for a list. On challenging assessments, see ORPTS publications, *Fair Assessments: A Guide for Property Owners*, and *What to do if you Disagree with your Assessment*. Also readily available on the ORPTS website are forms and instructions for challenging assessments.

2.5 PUBLIC RELATIONS AND EDUCATION: Professional and effective public relations and education are integral components of effective assessment administration.

Guidance: Ongoing communication with the public is as much a part of the assessment function as property appraisal, exemption processing and tax roll preparation. The goal is to make the assessment process as transparent and understandable as possible to the general public. Local officials must be aware that assessment is a municipal function and should not publicly disparage real property tax officials. Use of public media, publications, public meetings, taxpayer letters, and regular office hours are all components of effective public relations. During a comprehensive reassessment, extensive public relations are especially important. In all interactions with the public, assessing staff should be professional and courteous.

Assistance: Public relations begin in the office, one taxpayer at a time. Each interaction with a taxpayer is an opportunity to help provide a basic understanding of the assessment function and the goal of fair property taxation. While quality customer service is the norm, it is also recognized that not every taxpayer will be satisfied. ORPTS provides a variety of publications to help taxpayers understand and avail themselves of the assessment process and to assist in public relations

2.6 RESOURCES: There is adequate staffing and funding for complete, yet cost-effective, assessment administration.

Guidance: Adequate resources – in particular staffing – are essential for effective assessment administration. The real property tax is the largest source of revenue for local governments and provides over half the revenue for local schools. Given the magnitude of the property tax and the need to ensure that taxpayers receive equitable assessments for their properties, adequate staffing and resources are all the more important and reasonable.

The cost of effective assessment administration will vary across the state, primarily due to different labor costs, which is the bulk of assessment expense. Specific staff functions in an assessing unit include data collection, sales processing, property appraisal, trend analysis, exemption administration, public relations and many other duties. Some assessing units assign additional duties to assessing staff, while others have non-assessing staff perform some assessing duties, thus making comparisons and generalizations difficult.

One measure is the overall cost of property tax collection as a percentage of the tax collected; however, such measures count all expense, including billing, collection, grievance, refunds, and foreclosure. Another is parcels per assessing staff: the IAAO points to 2,500 parcels per assessing unit staff person. (IAAO, *Property Appraisal and Assessment Administration*, pp. 420-421.) The IAAO also points out that larger assessing units benefit from economies of scale and can handle more than 2,500 parcels per staff person. Given that more than half of the assessing units in New York have less than 2,500 parcels, it may be appropriate for smaller assessing units to consider sharing services or outsourcing, whether by contracting with the county, joining in a coordinated assessment program, or sharing an assessor. (Note that a single “parcel” can consist of many co-op or mobile home units, so the parcels per staff measure can only be a rule of thumb.)

The cost of maintaining and updating accurate property data, as well as periodic comprehensive appraisals, must also be taken into account.

Assistance: See the ORPTS document, “Guidelines for Effective Assessment Administration in New York State – A Self-Review Guide for Assessing Units,” which is available on the ORPTS website.

2.7 TRAINING: Assessing staff are well trained and up to date in all facets of assessment administration.

Guidance: Under RPTL Article 3, assessors are required to be certified by completion of a course of training. In addition, appointed assessors and sole elected assessors must take 24 hours of continuing education per year. Assessors attending training to comply with ORPTS requirements may be eligible for reimbursement of necessary expenses.

Training – both initial and continuing education – is important for effective assessment administration. These programs cover the statutes, regulations, procedures and practices of assessment valuation and administration, and thereby equip individuals for the responsibilities of their positions and to ensure continued competence. All assessors and staff should take advantage of educational opportunities that become available. While not required, assessing staff other than assessors should attend a minimum of six hours of training annually.

The assessing unit appoints qualified individuals to assessor and assessing staff positions

Assistance: The Institute of Assessing Officers provides information on available training <http://www.nyassessor.com/Education%202012.htm>. See also the website, www.tax.ny.gov, and publications on training, or contact ORPTS local or Albany staff.

2.8.1 ASSESSMENT REVIEW: Taxpayers have an opportunity to seek review of their assessments.

Guidance: Taxpayers have the right to seek review of their assessments. In order to provide a fair review, the assessing unit appoints qualified individuals to serve on the board of assessment review and insures that these individuals have completed required training. The only qualification for service on the board of assessment review, other than residency, is that the appointees have a “knowledge of property values in the local government or village” (§523[1][b]). The assessing unit should look for qualifications beyond this minimum. Experience in construction, finance and the law can assist board members in performing their duties. The assessing unit provides information for the taxpayer to be able to determine whether his or her assessment is equitable. Section 526(4) requires that the assessor attend the grievance proceedings.

Assistance: On challenging assessments, see ORPTS publications, *Fair Assessments: A Guide for Property Owners*, and *What to do if you Disagree with your Assessment*. Also readily available on the ORPTS website are forms and instructions for challenging assessments.

2.8.2 DEFENSE OF ASSESSMENTS: The assessing unit provides necessary support for defense of its assessments.

Guidance: The assessor must be heard by the Board of Assessment Review if the assessor requests to speak. If a taxpayer seeks Small Claims Assessment Review and the assessing unit assigns the responsibility to represent the assessing unit to the assessor, the assessing unit provides the support necessary for adequate representation. If a taxpayer seeks judicial review pursuant to Art 7, Title 1, a “tax certiorari” proceeding, the assessing unit can seek or accept the support of the county and school districts that levy taxes on its assessment roll in defending those assessments in these judicial proceedings. The assessing unit should retain counsel with expertise in this area.

Assistance: In the defense of assessments, the RPS analysis for sales and subject properties, as well as the single parcel and batch valuation programs, is available.

2.9 TECHNOLOGY: There is up-to-date technology, such as RPS.

Guidance: Modern professional assessing involves the collection, analysis and presentation of large volumes of property information. This requires the availability of a computer database, analytic and other technological tools for assessment administration. ORPTS has developed and maintains assessment administration software – RPS – which is specifically designed to support all statutory components of the New York State system of real property tax administration. RPS is used by the vast majority of assessing units across the state. Assessing units pay RPS fees to defray a fraction of the total cost, and

many County Real Property Services offices host countywide RPS installations and/or provide technical support. Most county RPS offices also provide GIS, tax bill support and other services. Where an assessing unit does not use RPS, the software is compatible with RPS, to enable the assessing unit to administer the real property tax. Internet access is essential for all assessing units to connect to the ORPTS website and to communicate to taxpayers.

Assistance: ORPTS provides extensive training and advice on RSP V-4, Computer-Assisted Mass Appraisal (CAMA), Geographic Information System (GIS), and other technology. See ORPTS website or contact ORPTS local or Albany ORPTS.

2.9.1 TAX MAPS: Current and accurate tax maps are maintained.

Guidance: Perhaps the most essential of assessment tools is an adequate tax map reflecting the size, shape and geographic characteristics of each parcel of land in the assessing unit. The county Real Property Tax Services Agency is responsible for the creation and maintenance of tax maps (except in Westchester County, where tax map responsibility lies with the city or town). The tax mapping agency and local assessor work together to produce annually a set of tax maps for each assessing unit.

Assistance: The requirements for tax maps are contained in Part 189 of State Board rules. The roles of the assessor and the tax mapper are discussed in 10 Op. Counsel SBRPS No. 2. Also see 6 Op. Counsel SBEA No. 36 and 7 Op. Counsel SBEA No. 21.

2.9.2 PHOTOGRAPHY: Photography is an integral part of assessment administration.

Guidance: Street level photos of all improved properties are extremely helpful in administering the real property tax, both in terms of valuation and in assisting the public with assessments. Current photographs of all improved parcels should be maintained on RPS or equivalent.

Assistance: A photo program is available on NYS RPS V-4. Other tools are also available, such as aerial photography and oblique aerial photography. The assessor's office has a digital camera to download photos to NYS RPS V-4 or equivalent.

Assessing units may employ a set of digital image technology tools. These tools may be located at and implemented by the county real property tax agency to reduce costs. This tool set may include:

- High-resolution street-view images (suggested update at least every 6 years)
- Orthophoto images (suggested update every 2 years in rapid growth areas, or 6-10 years in slow growth areas).
- Low-level oblique images capable of being used for measurement verification (suggested update every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

This alternative is be used in conjunction with information obtained through the building permit process, and with assessor staff visits to observe changes in neighborhood condition, trends and property characteristics. A physical review is necessary when there has been a property sale, significant construction changes, or catastrophic damage. The IAAO Standard on Mass Appraisal of Real Property, 3.3.5 (January 2008) provides direction.