



# Department of Assessment

128 East Buffalo Street

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Director

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## FOR IMMEDIATE RELEASE

Date: February 4, 2005

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Re: Preliminary Assessment Change Notices to be mailed February 4, 2005

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The Tompkins County Department of Assessment is in its 6th year of the Continual Equity Maintenance Program that was started in 1999 to provide for a fair and equitable way to assure that all property owners within Tompkins County are paying their fair share of property taxes.

Due to the rapidly increasing real estate market values in Tompkins County, all parcels were reviewed for the 2005 roll year. In order to provide adequate time to review the 2005 Preliminary Assessments, the Department of Assessment is mailing Preliminary Change of Assessment Notices to property owners whose assessment has changed since the 2004 Final Assessment Roll. The timing of this mailing will allow the property owners of Tompkins County to schedule Informal Assessment Review Hearings with the Department of Assessment Feb 14 – Feb 25, 2005 and March 14 – March 25, 2005. At these hearings, it is the property owners' responsibility to present any new information (such as changes in inventory and/or any recent fee appraisals) regarding their parcel that the Department of Assessment has not already taken into account while valuing their property at 100% fair market value. All real property information (including sales) is available for review on the 6 public computers in the Assessment Office, this information is also available at the Tompkins County Clerk's Office.

A "Informal Hearing Application" will be printed on the reverse side of the Preliminary Change Notice. The property owner prior to the Informal Assessment Review Hearing must complete this application. An alternative to appearing at a hearing, a property owner may fill out this application and mail it along with supporting documentation to the Department of Assessment. Finally, a web based Informal Hearing Application can be completed and submitted electronically. Whether a property owner appears in person, submits information through paper or electronic means, all appeals will be given the same consideration and will be based upon the information presented by the property owner.

If a property owner does not receive a notice of change at this time, an Official Change of Assessment Notice still might be mailed on May 1, 2005. Due to the workload that needed to be undertaken to assure all properties are assessed at 100% fair market value, not all changes that will be done for the 2005 Tentative Assessment Roll are complete as of this date. Additional changes that reflect the increase in the real estate market since 2004 will be done in order to ensure a fair and equitable assessment roll. If a property currently has new construction, remodeling, demolition or any other physical change in progress, an additional Notice of Assessment Change will be mailed on May 1, upon filing the Tentative Assessment Roll.

An increase or decrease in an individual assessment will not equate to an increase/decrease in taxes paid. Taxes are dependent on the tax levy changes adopted by each taxing jurisdiction, other property assessment changes, exemptions, state aid changes and re-apportionments of county and school tax levies. The Department of Assessment can only hear appeals based upon the **current fair market value of the property** and any eligibility issues relating to approved real property tax exemptions.

More information on annual reassessment and other topics regarding assessment is available on the web at [www.tompkins-co.org/assessment](http://www.tompkins-co.org/assessment) or the NY State Office of Real Property Services web site at <http://www.orps.state.ny.us>

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