

# 2019 Annual Report

## 50th Assessment Roll to Be Filed

This is a special year for our department. The 2019 Assessment Roll will be our 50<sup>th</sup> Assessment Roll. The Department of Assessment was founded because of the 1968 charter vote with our office officially forming on January 1, 1970. This was an incredible task and I would regret not mentioning the foresight that the County Real Property Tax Director at the time, Thomas Payne, had in spearheading this initiative along with the other members of the Charter Commission who thought this consolidation was perhaps the most important aspect of it.

Mr. Payne was way before his time with this idea of shared services. His push behind this consolidation was not a cost-savings measure but was to increase the professionalism in the assessment function as many of the municipal part-time assessors were retiring. It is safe to say that Mr. Payne's vision has been rewarded. And personally, it is rewarding for me to say that a Franklin has been present for each of the assessment rolls that has been filed for Tompkins County. While I can't promise to continue to have a Franklin in the office for the next 50 years, while I am blessed to be heading this office, I can promise to continue our founding mission – to improve the professionalism in the assessment function.

## Department News

This year the department probably went through one of our biggest transitions with the retirement of Victoria Wagner – GIS Technician. Vickie retired after 33 years of service and was with the department since we produced the paper mylar tax maps up to our most recent transition to ArcMap 10.6. For those that have worked with Vickie over the years, they know the dedication that she had to the Department of Assessment and to Tompkins County. The knowledge and experience that Vickie takes with her will be immensely hard to replace.

And for the 2<sup>nd</sup> consecutive year, a member of our staff has won the Susan U Howarth Outstanding Staff Assistance Award. In 2017, Tamara VanOrman was awarded this prestigious award and in 2018, Irene Kehoe took home the award. Having grown up knowing Mrs. Howarth and the respect that her and her husband Jim had in the NY Assessment community, it is especially rewarding for me to see these two employees get the recognition that they deserve.

I am grateful to have been given the opportunity to be the Director of Assessment for this incredible office for the last 9 years and I look forward to many more years to come.



Jay Franklin, IAO, CCD

NOTICE OF FILING  
TENTATIVE ASSESSMENT ROLL  
CITY OF ITHACA  
NOTICE IS HEREBY GIVEN that the Assessment Roll for 1970 has been completed. That a copy thereof has been left with the City of Ithaca Clerk, at 108 E. Green St., City Hall, Ithaca, N.Y. where it may be seen and examined by any person interested therein until the 13th day of March 1970, and on such day between the hours of 10 a.m. and 2 p.m.  
The City of Ithaca Assessment Review Board will meet at the Assessment Office, City Hall, 108 E. Green St. in the said City of Ithaca, to hear and examine all verified written complaints in relation to such assessments on the application of any person believing himself aggrieved thereby.  
Dated this 27th of February, 1970  
T.G. Payne  
Director of Assessment  
This is to certify that a copy of the tentative Assessment Roll for 1970 has been filed with me on Feb. 27, 1970.  
Geo. Blean, City Clerk  
Feb. 28, 1970  
March 2, 3, 1970

### Department at a Glance

- ⇒ Consolidation was done to increase service to property owners of Tompkins County.
- ⇒ Annually reassesses property at 100% fair market value.
- ⇒ Property owner participation is crucial to develop an equitable product.
- ⇒ Saves over \$619,000 per year as compared to local town assessing units.
- ⇒ Staffing levels have decreased since the initial creation of the office in 1970.

*“The Assessor is not involved in the levy, extension, collection or enforcement of local real property taxes.”*

## Introduction to Annual Equity Maintenance (AEM)

Since 1999, the Tompkins County Department of Assessment has maintained a uniform percentage of value on the assessment roll by thoroughly analyzing the roll and making adjustments as needed in order to keep uniformity in our assessment roll. Since our failed attempt at a triennial assessment cycle, we have and will continue to maintain a 100% level of assessment.

To provide the public with more information regarding the decision-making aspect of the assessment

function, the Department of Assessment started issuing an annual report in 2010.

The main goal of this report is to disseminate accurate information regarding the current state of the assessed values in relation to the current sale prices of real property within Tompkins County. As one does not look to Miami for what weather will occur in Tompkins County, we do not look **nationally** when analyzing the current real estate market in Tompkins County.

The Department of Assessment is monitoring the national trends in the real estate market and is ready to respond if/when these trends may in fact affect Tompkins County in the future. We look at what is occurring at both the state and federal level in terms of regulation and policy changes to monitor what effect any changes might have on our local real estate market.

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*“As one does not look to Miami for what weather will occur in Tompkins County, we do not look nationally when analyzing the market in Tompkins County”.*

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### Ad Valorem Tax

The real property tax is an ad valorem tax (Latin for “*according to value*”). One important benefit of the real property tax is that the amount collected always equals the amount levied, unlike the sales and income taxes whose collection rates can vary greatly from large windfalls, to large shortcomings. An assessment is not a tax but rather a way to apportion the amount of money that the taxing jurisdictions wish to generate. Each assessed value represents the proportionate share of the pie that each property owner will be responsible for by each taxing jurisdiction.

## 2019 Annual Equity Maintenance Program

Since New York State adopted the Cyclical ReAssessment Program (CRAP) to try to get municipalities that have not performed a revaluation in many years, some since the Civil War, to update their assessment rolls, Tompkins County lost approximately \$150,000/year in state aid by maintaining an up-to-date assessment roll each year, *the equivalent of 2 full time appraisers*.

The CRAP has also increased the amount of work that is required of the NYS Office of Real Property Tax Services. By not having cyclical reassessments occurring on a regular basis, NYSORPTS is forced to perform full value measurements which require office staff to perform appraisals of property in the various towns that have not kept their values up-to-date. This change now has staff who gave up their normal work who must now spend time traveling across the state to perform site visits and valuation estimates to confirm the local assessment roll.

Instead of joining into the CRAP, the Department of Assessment has decided to maintain the work processes that made the Annual Equity Maintenance Program in Tompkins County so successful. The CRAP was determined to be costlier to administer with no increase in accuracy or equity. The largest expense in participating in CRAP would be to re-measure at least 2 sides of every structure in the county once every 4 years or to perform updated oblique aerial imagery flights. At least in Tompkins County, we have found that buildings do not grow absent a significant construction project, which would require a building permit.

Tompkins County is the only assessing unit to have been awarded the Excellence in Assessing Award all 20 years it had been awarded.



*128 E Buffalo St, Ithaca NY—Ithaca College Library / Department of Assessment*

## Analysis of Level of Assessment and Uniformity

The Department of Assessment has analyzed all the valid arms-length transactions of residential properties between July 1, 2017 and July 1, 2018. The mean and median Assessment to Sale Price Ratio (AVSP) along with the price related differential (PRD) and coefficient of dispersion (COD) was determined for the county as a whole.

Mean Assessment to Sale Price Ratio	=	0.91
Median Assessment to Sale Price Ratio	=	0.90
Price Related Differential	=	1.000
Coefficient of Dispersion	=	0.092

An AVSP under 1.00 indicates that the sale prices are greater than the current assessments while conversely, an AVSP over 1.00 indicates that the sale prices are less than the current assessments.

Based upon a countywide analysis, it is determined that the 2018 Assessment Roll would not be considered at 100% fair market value as of July 1, 2018. Statistically speaking for the purposes of level of assessment, a AVSP of +/- 5% would be considered at 100% based upon the overall static that is within the real estate market but as we were outside of those boundaries, work was needed to be done to maintain 100% fair value assessments for all property in the county.

### Reassessment Projects

#### Residential

- Caroline
- Danby
- Enfield
- Newfield
- Dryden (including Villages)
- Ulysses (including Trumansburg)
- Town of Ithaca (West Hill, PUDs)

#### Commercial

- Fast Food Establishments
- Cell towers (smart meters)
- Mixed use properties
- Mini Storage

### Office Projects

#### Mandatory IVP

- Soil Group Worksheet Review
- NFP Exemption Review

## Department of Assessment

Director of Assessment

Jay Franklin, IAO, CCD

Assistant Director

Irene Kehoe

Senior Valuation Specialist

Al Fiorille, IAO

Valuation Specialist

Veng Xayarath

Kathy King

Real Property Appraiser

Barb Just

Steve Lehr

Kerri Field

Ehren Schneller

RPS Supervisor

Tamara VanOrman

Asst Assessment Account Specialist

Kathleen O'Neil

GIS Analyst

Eliza Czolowski

### By the Numbers:

0—Cases of political influence

1—Consolidated Assessing Unit

100% - Level of Assessment

12.2—FTE's

15—School Districts

16—Municipalities

20—Years of Excellence in Assessing.

40+—Hours/week open to the public

50—Assessment Rolls filed

575—Tax Maps

7,113—Exemptions Administered

35,406—Parcels

\$619,000—Savings/year as a C.A.U.  
(\$17.58 savings per house)

\$7 million—estimated cost savings  
over life of department

\$8.1 Billion—Taxable Value

\$13.5 Billion—Total Value

## Results of the Reassessment Projects

Based upon the projects undertaken above, we maintained a 100% level of assessment for the 2019 Assessment Roll. While we are still a few months away from filing the Tentative Assessment Roll, the changes made above have changed our level of assessment statistics dramatically.

Additionally, we are constantly monitoring the "For Sale" properties on the Multiple Listing Service to help determine the movement of the real estate market when no sales occur. The Department of Assessment does not value property based upon listings however listing prices in respect to the current assessed values does shed light on the current state of the real estate market.

### 2019 AEM By the Numbers

Mean Assessment to Sale Price Ratio	=	0.983
Median Assessment to Sale Price Ratio	=	0.998
Price Related Differential	=	1.002
Coefficient of Dispersion	=	0.026

## Assessment Review Opportunities

The Department of Assessment will mail out a Preliminary Notice of Assessment Change to all property owners whose assessment changed since the 2018 Final Assessment Roll on March 8<sup>th</sup>. Beginning that Friday, a property owner who received that notice can begin scheduling an Informal Assessment Review Meeting with one of the members of the professional appraisal staff of this office. These appointments are the property owners' opportunity to present information to the Department of Assessment to take into consideration when reviewing the assessed value.

Due to staffing constraints, if a property owner did not receive a change notice but would like to submit information to the Department of Assessment to consider when reviewing their assessment, they may either file that information by paper or by filling out the review request on our webpage.

The deadline to file an informal review application is March 29<sup>th</sup>. The formal review period when a property owner can file a grievance application with the Board of Assessment Review is from May 1 to May 28<sup>th</sup>. Grievance day will be held on May 28<sup>th</sup> at the Department of Assessment. A small number of appointments for grievance day will be able to be scheduled starting on May 1. A walk-in period will be scheduled from 4-8PM.

## Outlook for 2020 AEM Program

Based upon sales from July 1, 2018 to mid-December, 2018, the real estate market appears to be slightly increasing. The Assessment to Sale Price Ratio for this period is still 0.983 which shows a slight under-assessment of all properties. We will be monitoring the real estate market to see the results of the tax reform package at the federal level will do to our local real estate market. While some special interest groups have reported that the real estate market will drop as much as 10%, we still haven't been able to determine any effect this might have had. We have heard from other municipalities in NYS that this tax relief has caused a decrease in the over \$1 million market. However, we have very few properties that are worth this much with even fewer activity.

The Department of Assessment is committed to maintaining an equitable assessment roll. The Department is constantly analyzing the local real estate market and will make the necessary adjustments needed to maintain a full value equitable assessment roll.

Our biggest struggle today is the evolution of how the assessment function gets done. The days of cold-calling properties and if someone is not home, the appraiser/data collector would simply run a tape measure around the building to measure the structures have come and gone. Today, where privacy is almost non-existent; with the information that can be obtained on the internet, property owners are much more protective of their personal property than ever before. And rightfully so. We

are respectful of the issue of privacy and we try hard to balance that with trying to create an equitable assessment roll.

As Director of this office, I will not put my people at risk in the field. If at any point, they do not feel safe while in the field, they are instructed to leave as quickly and as safely as possible. We were finally able to start working with local law enforcement to help protect my staff in the field. I appreciate the work that Retired Sheriff Lansing and Kim Moore have done to help protect my staff.

We now have access to listing information, recorded documents at the County Clerk's office, local planning/zoning board information, aerial imagery, 3<sup>rd</sup> party websites etc. While we have access to all this information, none of it is integrated completely and much time is spent searching for information that may or may not prove to be important when valuing property.

We are constantly looking to improve upon our service to the community and we welcome any suggestions.

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*“As Director of this office, I will not put my people at risk in the field.”*

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We have realized this change in the public, have respected this change, and we have changed how we do things because of this. But this has affected our product by having to paint with a larger brush and making bigger assumptions about the condition of the property, about whether a building permit was completed or not etc. We have adjusted from cold-calling properties to sending out post-cards asking for information as opposed to leaving door hangers. We firmly believe that for us to continue to provide such a high standard product, we need the input of the public in reviewing our information and our values.

We are also adjusting to being inundated with information – however none of the data is integrated together and unlike the past, is spread out amongst many applica-



# Sales vs Assessment Analysis

As a trend, both the average selling price and the median selling price are increasing although variations in the type of property being sold might show a decrease from year to year.

**New York State  
Real Property Tax Law  
Section 305**  
“All real property in each assessing unit shall be assessed at a uniform percentage of value (fractional assessment)...”

Year	Number of Sales	Average Sale Price	Median Sale Price
1990	763	90,633	82,000
1991	812	96,917	85,000
1992	762	94,699	85,950
1993	797	95,988	85,000
1994	913	96,090	84,000
1995	734	98,736	87,000
1996	717	97,784	85,000
1997	814	100,654	85,000
1998	904	104,136	89,000
1999	934	103,426	89,950
2000	974	107,024	92,000
2001	1015	114,767	98,000
2002	1076	116,396	104,000
2003	1138	138,255	120,450
2004	1141	158,296	139,000
2005	1134	179,324	156,000
2006	1071	185,559	165,000
2007	950	192,173	174,000
2008	870	200,608	172,000
2009	768	191,133	166,000
2010	779	202,249	175,000
2011	744	199,052	180,000
2012	852	201,596	179,250
2013	898	217,291	190,000
2014	912	221,758	192,000
2015	871	226,792	199,250
2016	881	237,174	215,000
2017	857	256,708	230,000
2018	849	268,341	236,000

The International Association of Assessing Officers asserts that **annual reassessment** is the best way to ensure an equitable distribution of the tax

Because Tompkins County reassesses all properties each year to reflect a property’s current market value, it is very crucial that the Department of Assessment analyze the real estate market in depth. In the financial environment of today, it is important that the tax burden be distributed equitably and is the reason why the International Association of Assessing Officers asserts that annual reassessment is the best way to ensure an equitable distribution of the tax burden.

## Sales vs Assessment Analysis—Commercial Editorial

It is impossible to measure the level of assessment for Commercial properties by using any sort of sales ratio approach. The clear majority of today’s commercial sales are affected by outside influences such as 1031 exchanges, purchase of leases vs real estate, and owner financing. The sale prices that are often reported do not reflect what a prudent buyer would purchase that property for and some buyers are buying property without knowing exactly what they bought.

For instance, the BJ’s wholesale club in the Village of Lansing sold for \$16.8 million – this is over \$187/sqft for a ‘big box’. The only reason this sold for \$16.8 million is the fact that BJ’s has 15 years remaining on their lease and they are a Class A tenant. The real estate did not “sell” per se – the main reason behind this purchase was the lease.

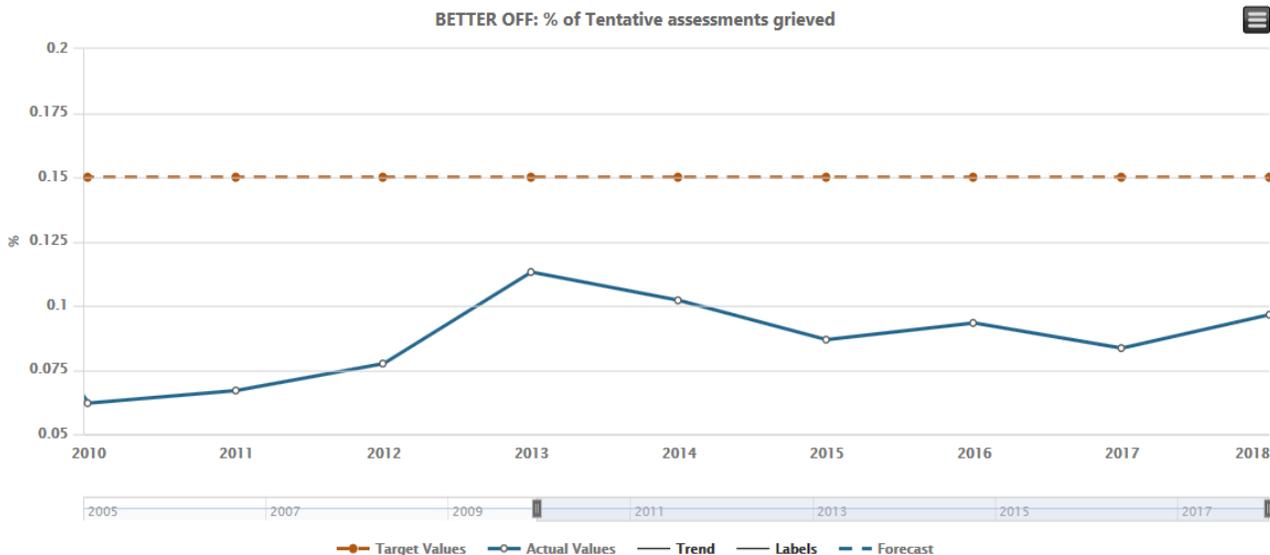
Similarly, the Cayuga Medical Center purchased the Carpenter Business Park for \$10 million only less than 2 years after that it was purchased for only \$2.4 million. While some appreciation might have occurred since the original purchase in 2015, in no way did this property appreciate over 400% in this time frame especially considering that the proposed project was rejected by the City of Ithaca. This is similar to the sales that we are seeing of student housing. While in the past, buyers of apartment housing would be looking to put money into

their pocket at the end of each year, today they are willing to lose money to hopefully make a profit out of appreciation at the end of their holding period. And with some student housing in the heart of Collegetown, the land is worth more than the value of the current use of the building (which is how we must value the property – the current use value). If the system would allow, the land value on the parcel would exceed the overall value of the property reflecting the sales that have occurred for redevelopment purposes.

For student housing, we are starting to see the supply equal the demand as noted by the increase in vacant units. Landlords are also having to include incentives to rent their units (free month rent, parking, etc). For vacant units, some landlords have advertised their units on the various short-term rental websites that have appeared in recent years.

Cornell University has announced plans to house all sophomore students on campus which would indicate a plan to build about 2,000 new beds on campus. There are approximately 11,000 new beds that are being built or have been proposed in the County. Coupled with the uncertainty at the national level, our student housing market is much different than it has been in the past however it is still very strong.

## Percentage of Assessment Reviews (15% Expected Rate)



CAROLINE  
PAUL MENZIES ..... 379 Brooktondale Rd.  
Brooktondale, N.Y.

DANBY  
JAMES COVERLEY ... R.D. 1, Spencer, N.Y.

DRYDEN  
GARY A. LEE, 911 Dryden Rd., Ithaca, N.Y.

ENFIELD  
LARK UPDEKE ... R.D. 1, Trumansburg, N.Y.

GROTON  
CLAUDE HOLDEN ... R.D. 1, Groton, N.Y.

ITHACA  
WILLIAM B. KERR ... 512 Cayuga Hgts. Rd.,  
Ithaca, N.Y.

LANSING  
HARRIS B. DAVIS, R.D. 1, Ludlowville, N.Y.

NEWFIELD  
WILLIAM M. OSTRADEK ..... 77 Main St.  
Newfield, N.Y.

ULYSSES  
CLIFFORD E. BOWER ..... R.D. 1  
Trumansburg, N.Y.

CLIFFORD E. BOWER  
Chairman

ELSIE D. BOYD  
Clerk

ROBERT I. WILLIAMSON  
Attorney



BOARD OF SUPERVISORS

Court House, Ithaca, N. Y. 14850  
Phone: Area Code 607 AR 3-2080

June 12, 1968

CITY OF ITHACA

FIRST WARD  
JAMES R. GRAVES ..... 614 W. State St.

SECOND WARD  
MICHAEL J. LEARY ..... 325 N. Albany St.

THIRD WARD  
THOMAS GRIFFIN ..... 315 S. Meadow St.

FOURTH WARD  
EDWARD P. ABBOTT ..... 905 N. Cayuga St.

FIFTH WARD  
JOHN MARCHAM ..... 414 E. Buffalo St.

SIXTH WARD  
DONALD J. COLLIGAN ..... 627 Hudson St.

SEVENTH WARD  
JEROME TRAU ..... 28 Cornell St.

To the Board of Supervisors of Tompkins County:

It is my happy responsibility, authorized by unanimous vote of the Charter Commission, to hand up to you our recommendation for a Charter and Code to be placed before the voters of the County at the next general election.

The Charter Commission has met weekly since its organization on February 13 of this year, and its members have devoted many hours of their time to its formulation. The result will, we think, give the citizens of Tompkins County a modern and efficient government, able to meet the increasing complexity of county government.

We hope to remain in being as a Commission for a sufficient time to assist the County Government in interpreting this Charter and Code to the people of the county to assist them in making their decision concerning its adoption in November.

The Charter Commission wishes to express its appreciation to the Clerk of the Board of Supervisors and to the Consultants whose continuous cooperation was of material assistance to the Commission in carrying out its mandate from the Board of Supervisors.

Respectfully submitted,

*James R. Graves*  
James R. Graves, Chairman  
Charter Commission

Section 3.03. Division of Assessment; Director;

Appointment. There shall be in the Department of Budget and Administration a Division of Assessment headed by a Director of Assessment appointed by the Board of Representatives. He shall have education satisfactory to the Board of Representatives, and at least five years' full time professional experience in property assessment. He shall be directly responsible to, and serve at the pleasure of, the Board of Representatives.

*"The commission members chose to put the whole question on together in the belief that countywide assessing is perhaps the biggest asset in the whole charter."*

# Discuss Assessment Features

This is the third of a five-part series analyzing the proposed Tompkins County Charter, which will be voted on by the electorate Nov. 5. Today's subject: Assessment.

By PATRICIA NORDHEIMER  
Journal Staff Writer

In New York and other places of the east settled in colonial days, countywide assessing is a rarity. In California, whose government came into being much later and with less tradition, countywide assessing has been practiced for years.

Tompkins County would be first of New York communities to have countywide assessing, if the proposed county charter passes, giving the county a new central professional assessment department, and doing away with the variously elected, appointed, and volunteer paid and unpaid assessors, about 20 of whom serve the nine towns, five villages and one city.

One New York county, Nassau, has had a modified form of countywide assessing for many years, with all assessing outside the cities done by a central county department. Ithaca's city assessor, Clo Calistri, has said he would rather see the city assessing separate, like Nassau's, contrary to the unified system the new county charter proposes.

Calistri, in a statement Tuesday, charged that the countywide assessment would be "prohibitive in expense" and that the work would be "unsatisfactory."

In other nearby states, a few have gone to a county system of some dimension, principally Pennsylvania and some parts of New Jersey.

The assessor is responsible for a fair and accurate listing of values of all the property on the tax rolls.

Houses and barns that were once made of rough timbers and put up in a day's work are by all the neighbors have gone out of existence. In their place are homes made of stone, brick, steel, glass, with built-in dishwashers, garbage disposers, central vacuuming, air conditioning, heating elements embedded in ceilings and walls, windows that may cost \$500 or more apiece.

For a decade, the county has employed a state-certified professional appraiser, Thomas Payne, as head of a department for "assessment coordination."

He has the responsibility of giving technical advice to all the various assessors as they make their rolls and he is supposed to use his knowledge to make them comparable.

He has no power to change a roll or correct an error — even an obvious one — if he finds it on a town roll. The local assessors do not have to take his advice, although many of them do. When the local system breaks down entirely, he may have to do the work all over again by himself, as he did in Ulysses several years ago, but the roll that is finished is still the entire responsibility of the local assessor who finally signs it.

And then once a year he has to put together all the local rolls and decide how they relate to each other and fix adjustment factors known as "equalization rates" so the county can levy its property tax proportionately among all landowners in all the municipalities within county boundaries.

The drafters of the county charter predict that five fully-qualified trained professional appraisers in a central county department could do all the assessing now being done in the smaller governmental units by about 20 men. Most local assessors work part time. Some are elected, usually in boards of three persons. Others are appointed by town boards. Some, and most of the trained or partly-trained assessors are in this group, are hired at more or less full-time salaries by the wealthier and more commercially active municipalities.

The towns of Dryden and Ithaca, the village of Cayuga Heights and the city are among the wealthy and active communities who hire one trained assessor; one man is also appointed in Newfield, and one in Caroline, where sales and construction activity is less brisk. The other towns have three-man elected boards of assessors.

One pocket of resistance to a countywide assessing department has arisen from rural majority-party political leaders, such as Lansing Councilman Charles Howell. In rural areas, the assessor's job was one of the plums that could be given to party faithful, with a little money to sweeten it and a minimum of actual work, so long as the county went through a

professional appraisal by an outside consulting firm every five years or so to keep things updated. Often one fairly competent assessor has been one of the three unopposed nominees for election to such a board, and the work has fallen to him while the other two served as non-working backstops in office.

Former Tompkins County Republican Chairman William B. Wilkinson is reported to be against the assessment provisions, but he's never made a public statement on the matter.

Charter commission members theorized that the hiring of the five central professionals, paid by the county, would relieve the towns of salary expenses for the present assessors considerably greater than the wage costs of the full-time men working from the county office.

They also believe that a crew of professionals working on the whole county full-time could eliminate the periodic "outside" appraisal by professional consultants, which has cost more than \$120,000, for looking at the county's more than 23,000 parcels of property.

The last time the consultant came, 10 years had passed since the time before and values had risen 20 to 25 per cent in the decade.

Since the last appraisal, only about five years, values have risen again more than 20 per cent. Thus the need for updating may not follow any predictable interval for which financial planning to pay the consultant's fee can be adequately forecast.

The charter commission put in two grievance procedures, one directly at the local level and another one before countywide examiners, so that there would be an extra hearing for the property owner without his final last-resort avenue of appeal in the courts.

First there would be a Local Assessment Review Board for each village, city and town in the county, with one of the county's professional assessors, a person on the local municipality's governing body (such as Town Board) named by that body, and a county legislator whose district includes the local municipality, named by the county Board of Representatives. This would be the group that would sit to hear all complaints in the town or village on Grievance Day, once a

year. The local review group would send its recommendation to the county Board of Assessors for action.

The Board of Assessors, the countywide body made up of the Budget and Administration Committee legislators, the Director of Assessment and the professional assessment staff would also sit annually to hear complaints that have not been handled locally to the satisfaction of the property owner. This step, an added one, is not now afforded the taxpayer. The professional staff members and director would not have a vote on this appeals board.

If these two procedures don't produce the desired results, the property owner can then begin court action, if he wishes.

Charter commission professional consultants were surprised that the commission members felt that the county would be politically amenable to the concept of moving assessing from small-unit to central control.

Commission members then explained their confidence by describing Payne's position of leadership as president of the New York State Assessors Assn., the fact that he was one of the chief draftsmen of the long-proposed Smith-Dominick bill titled the "Assessment Improvement Act" and his authorship of the State Appraisal Manual as well as county and local ones.

The three kinds of majorities the charter must get to pass are a requirement that comes as a result of the change in assessment procedure. All the governmental bodies that have assessors must agree to give them up. Thus a majority of voting residents of the five villages, voting residents of the nine townships who live outside the villages, and a majority of city voters will be needed to enact the charter.

No such triple-majority requirement would have been necessary to enact the charter otherwise, and the consultants questioned whether the charter commission might not prefer to put assessment as a separate section, to be voted upon all alone.

The commission members chose to put the whole question on together, in the belief that countywide assessing is perhaps the biggest asset in the whole charter.

APRIL 21, 1966

# Equal Assessment Is Revaluation Aim

By JERRY LANGDON

In discussing the current revaluation survey being conducted in the county, City Assessor Clo J. Calistri stresses:

"This is not going to affect the total tax levy.

"The point behind the revaluation is to make sure the assessments are equal. In many cases residential land value, for example, has been under-assessed."

What Calistri is getting at is this:

If the tax base increases—as it will—then the tax rate should drop correspondingly.

"This will be given a lot of publicity so the public will be informed."

\* \* \*

There's been considerable speculation as to how much the valuation will go up.

Current city full valuation is \$110,998,000, while that for the county is \$333,081,000. Payne predicts that the city valuation will increase by 10 to 20 per cent, while the county valuation will jump by 10 to 30 per cent.

He pointed out that the county's total full valuation in 1956 was \$226,255,000, compared with its assessed valuation of \$145

# City Tax Base Rise Listed; Rate to Drop

The City of Ithaca's general tax base shows an increase of \$11,068,951 over last year, City Assessor Clo Calistri announced today upon filing the final 1966 tax roll.

"All things being equal, this should reduce the tax rate approximately \$1.50 to \$2 per \$1,000 of assessed valuation," he said.

The recent revaluation of all real property in the city by the J.M. Clemshaw Co. of Cleveland Ohio, is making this tax reduction possible, he explained.

Calistri further said that an increase in the city's equalization rate is expected from the State Board of Equalization and Assessment as the result of revaluation. This will undoubtedly lower the school tax as well as the state and county tax for city property owners, he said.

Saturday, Mar. 19, 1966 ITHACA JOURNAL 3

# Grievers Protest, Mildly

By PATRICIA NORDHEIMER  
Journal Staff Writer

Grievance Day began mild and sunny, and continued the way through most of the morning in the City Assessor's office.

Tuesday was the day for Ithacans to grieve over what their assessors have said is the worth of their property.

About ten persons appeared during the first hour to disagree.

Only one or two were down right unpleasant about it.

Many grievers were simply confused.

Others retired, widowed, in firm — recounted tales of hard ship.

A total of 39 persons appeared during the day, adding up to 81 complaints on record for the year.)

The moderate pace of the grievance proceeding could be traced to the fact that many persons had made their inquiries about new assessments at open-book sessions earlier in the year, when the first disclosure of results of the countywide revelation by the J. M. Clemshaw firm of Cleveland, O., was made to city property owners.

Clemshaw went through the whole county, looking at every property, with a team of professional appraisers in an effort to give the county a uniform picture of values from one neighborhood and town to the next.

This hadn't been done in a decade.

Property values went up.

The City of Ithaca tax base alone increased between \$10 million and \$11 million from about \$85 million to \$95 million plus, according to City Assessor Clo Calistri.

So individual Ithacans' assessments were likely to show an increase of about 12 per cent.

Tuesday there were cries of "I want to complain about my taxes."

"I'm sorry, ma'am, we don't have anything to do with taxes. See the Mayor or the controller about that," Calistri explained patiently, again and again.

"The tax rate hasn't been set, and we don't do it. We only put an assessment on your house, at 80 per cent of its value on the market," he said.

There were middle-aged matrons and young mothers with toddling preschoolers in tow, old men, an attorney or two, an occasional businessman.

"How long have you had your

"How much have you put into improvements?" asked Calistri.

"12,000," said the homeowner. "And we only assess it at 15,000 — you've made it worth \$20,000 right there," Calistri shows the grieving owner.

Others are anxious to show the assessor what their house isn't worth.

"It's all used materials in the first place. And we haven't done a thing to it inside," another person protests.

"In 18 years, you haven't made any improvements at all?" asks Calistri.

"Just redecorating," the owner replies, and makes an appointment for Calistri and the two associate assessors, William Heidt and C. W. (Jim) Bailey to come look at it firsthand.

Many of the complaints are for the relatively inexpensive properties.

"How much of a house can you build for \$6,000?," Calistri asks.

Some grievances concern the value of apartments.

"But the apartments are vacant about half the time," a landlady explains.

"That's a matter of management, not value," the assessor tells her gently.

There are a lot of retired persons who rent rooms, and maybe some forget to raise the rents when they should, Calistri reasons. When their income is insufficient, they are likely to blame it on a higher assessment and grieve about it.

There are some people who come in and complain every year," Calistri says.

Everyone fills out a form, explaining the nature of the complaint and summarizing the old and new assessed values and other data pertinent to the grievance.

Everyone who wants to be heard is heard until he's finished.

If it isn't just a matter of misunderstanding or misinformation, the assessors arrange to inspect the property. They notify the griever of the result of their inspection by mail.

About a third are confused, another third claim hardship and the remainder have various contentions, some of which result in a new opinion of the value of the property.

A storage heap replaces an experimental garden across from a homeowner's window.

"I'm surrounded by everything commercial," says the head of another family, whose house is in a neighborhood in transition.

"The land's worthless—it's a ravine."

Another firm writes that it paid a small price for half a dozen acres and Calistri has records to show a figure several times that high claimed for a tiny fragment of it in litigation with the state over Rte. 13.

Everyone is concerned. About half of the owners of the city's 5,600 properties have inquired about their assessments, some 1,500 appearing during the open-book sessions, others asking by telephone, still others by letter.

About 75 of the first 1,500 properties were reviewed a second time. The grievances on file prior to Grievance Day will be looked into, and so will those not resolved during the Tuesday session.

Calistri even promised to look into the grief of an elderly homeowner confined due to illness.

WEDNESDAY MARCH 30, 1966

# City Officials Support Merger Bid

By JERRY LANGDON  
Journal Staff Writer

City Controller John L. Russell, at a meeting Tuesday night of the Mayor's Citizens Advisory Committee, expressed support and enthusiasm for the idea of consolidating certain functions — assessing, tax collection — with the Town of Ithaca, as recently suggested by Town Supervisor William B. Kerr.

He was asked his views at a committee session in City Hall attended by 25 persons.

Building Commissioner C. Murray Van Marter showed similar interest in two other areas — housing inspection, zoning — though he indicated there may be obstacles present in these fields which would make a merger in the immediate future difficult until they could be resolved.

The group later unanimously approved a resolution, presented by V.A. Fogg, that the city and town actively explore the possibility of joining the aforementioned functions.

Most everything up to now on the subject has been talk, on an informal basis, and something concrete will be sought.

On the matter of joint assessors?

"I think it would be advantageous to both the town and city," Russell said.

"The town loses its assessor (Robert J. Wells) to Dryden this week. Our assessor (Clo J. Calistri) has reached the retirement age. Maybe we could pick up a guy, have him trained by Clo, and they don't come much better, so he could step in when Clo retires. Then we would also need another man to back up.

"We have the space and we have the facilities."

The consensus of committee members was that the community may not be ready for massive consolidations at this time, but that progress in this direction could be made by doing "one thing at a time," and that step by step mergers of specific functions, when feasible to both sides, would be the best way of handling the matter.

On the subject of joint housing inspection and zoning?

Wells also handled these functions for the town.

Van Marter said "this may be a very rare opportunity for us," but questioned whether the town desired a level of code compliance and enforcement equal to that demanded in the city, something he implied was not so at the present time.

He spoke of a large project now going up in the town—which he didn't identify—which he said didn't comply with various codes.

Tax collection?

The town clerk presently handles this, though Russell said it wouldn't be much strain on the city to do it.

The conversation next swung to the over-all concept of city-town-village (Cayuga Heights) consolidation.

Committee member John Marcham said, in so many words, that the feeling he got from village and town sources was that the city, due to its "poor record in government" the last 20 years, should put its own house in order before attempting to merge with other governments.

He said that five-sixths of the city budget was handled by independent boards — the Board of Public Works, Board of Fire Commissioners, and police.

There was talk of another Charter Revision Commission—recommendations from which were beaten in a 1959 city referendum — designed to come up with a city government form in which administrative departments were responsible to a single person, but the resolution passed was a relatively mild and general one, that Common Council be asked how it wishes to move toward creating a more efficient type of government.

## No More '58 Grievances To Be Heard

ITHACA — The city assessor will revise the entire city 1959 assessment roll because the method in use is illegal.

The statement was issued Thursday by City Assessor J. Edward Dixon, special tax atty. Daniel Crowley and City Atty. James J. Clynes Jr.

It explained that two ratios have been used, land being assessed at 90 per cent of its true value but improvements (buildings, etc.) at 81 per cent. The revised method will assess both land and improvements at 81 per cent.

The three men stressed that the 1958 assessment roll, after last March 15's grievance day, is closed and no more grievances can be made. The revision will begin after next year's March 15 grievance day.

### Seeks Understanding

The state said it aimed at public understanding of "various legal matters in connection with assessment cases recently heard by Supreme Court Judge Floyd E. Anderson." These were assessment reductions of 44 and 38 per cent, respectively, for the Ithaca Shopping Plaza and for the Grand Union Supermarket.

Both businesses are in a newly-annexed Spencer-Elmira Rd. area, and the statement indicated possible temporary cuts for other properties there, by considering "what city services the new area is receiving on Jan. 1, 1959."

According to the statement, all but the two grievances that went to court of those presented on grievance day, were "satisfactorily adjusted by the assessors."

Clynes explained that some 231 grievances had come in, and that only the two had gone on to court. In some cases assessments were reduced, in others explained.

## Realtors Hail Reappraisal Of Property

The Ithaca Board of Realtors at its meeting Thursday gave a vote of confidence, in a resolution, to the "timely reappraisal of city properties by the J. M. Clemshaw Co."

Since the last city-wide revaluation was conducted in 1954-55, the city has undergone numerous changes, has been the recipient of many property improvement programs, and has found itself in an unusually stable position economically considering the large turnover of its population, the Realtors said.

Approximately 20 to 25% of the city property, both commercial and residential has been resold within the last five years, and usually at an amount equal to or above the indicated trend for communities of comparable size and growth.

Because the State of New York does not mandate a county-wide revaluation program, the county had to take it upon itself to equalize values by employing a professional appraisal firm to record current market values on all types of property, the board noted.

Such has been the task of the Clemshaw firm, now completing the open-book sessions for city properties. In correlating the items which make for market value of real property, the firm considered the influence of the West End flood control project; Urban Renewal; Rte. 13 relocation; exempted properties; development areas; local tax structures and needs; present day building costs, labor rates, current rental and leasing rates; and uncountable contingencies which make for value in a property.

This appraisal task was a sizeable one, and the Realtors agreed it was done on a level that was needed — a professional, systematic, unbiased and knowledgeable approach. From all indications it was felt by the board that the end results will be profitable for both the city and the 6,100 property owners within its boundaries.

## Tax Rate a Question

# Ithaca's Tax Roll Up by \$1.1 Million

ITHACA.—City Assessor M. C. Avery has filed the 1956 tax roll with the city clerk showing an increase of \$1,182,069 over last year's tax base.

As a result, Mayor John F. Ryan is expected to call a special meeting of the Common Council on April 25 for preliminary discussion of the budget and the tax rate to be adopted at the May 2 meeting of the aldermen.

The present city tax rate is \$9

on \$1,000 of assessed valuation. City officials are hopeful of holding this rate, but concede there is no chance of lowering it.

Avery's filing was a week ahead of the legal deadline.

The total general tax base is \$76,713.40. Taxable real property amounts to \$75,850,025, from which was subtracted \$823,575 in limited exemptions (veterans and religious institutions), leaving net taxable real property of \$75,020,450.

Special franchises totalled \$1,687,020, paid by public utilities.

The total school tax base is \$77,248,745. This figure incorporates \$535,275 in pension money not exempted from school taxation.

Dep. Assessor Clo Calistri said Tuesday that increased building in the city accounts for the higher tax roll. About 35 private houses and a number of new commercial buildings were added to the tax rolls this year, he said.

# Reappraisal Is Not the Factor Cost of Government, Taxes Follow Each Other Upward

The main reason taxes go up is that the unit of government that levies the tax is spending more money.

The reappraisal of the county, by itself, should not have anything to do with whether your tax bill is higher or lower than the last one, unless your previous assessment was way out of line compared to the other assessments around you.

A story in The Journal Thursday noted that the tentative budget in the City of Ithaca probably will mean no increase in the tax rate, but noted also that individual tax bills probably would be up by an average of about 8 per cent.

It was noted that this is because 1965 taxes were based on the former appraisal that put the value of city property at \$21.6 million, and the 1966 taxes will be based on new appraisals made as a part of a countywide reappraisal, which puts the value of city property at \$22.5 million.

This jump doesn't mean there has been \$3 million of new construction in the city. It just means that bringing the appraisals of property values in the city up to date shows that essentially the same properties are worth more than they have been appraised for the past 11 years.

So, while the tax rate may be the same in 1966 as in 1965, the individual tax bills probably will be more—about 8 per cent more—because they will be based on new assessments.

But this is not because of the reappraisal. It is because the city is spending more money than it did last year, up from \$2,449,676 to \$2,655,373 in the tentative budget, without enough new construction of taxable property to take care of the increase in governmental costs.

## Assessor Explains The Whys of Taxes

Don't blame the new appraisals for your tax bills.

City Assessor Clo J. Calistri made the point this morning and produced the following rough figures:

The present general tax base in the city is about \$85 million.

The current tax rate is \$18.60 per \$1,000 assessed.

"All things being equal, if the tax levy remains the same, and our tax base goes up \$5 million, to let's say \$90 million, this means a decrease of \$1.10 in the tax rate per \$1,000," he said.

"All things being equal, if the tax levy remains the same, and our tax base goes up \$10 million, to let's say \$95 million, this means a decrease of \$2.20 in the tax rate per \$1,000."

No figures are available yet on the total increase in the tax base.

"We think it might be between \$5 and \$10 million, but it's just a guess," Calistri said.

The appraisals, done by the J. M. Clemminshaw Co. of Cleveland, Ohio, and checked on by

Calistri, are being made public in open book sessions from 9 a.m. to 5 p.m. weekdays at Calistri's first floor City Hall offices through Dec. 17.

Average daily turnout of property owners has been about 90, he said.

"There have been very few bitter complaints, less than 10 per cent," Calistri said. "A good portion said they expected a bigger increase than what they got."

"The new values are what we feel the house or property would sell for on the market."

"In fact I think the new values are probably a little less than the market value."

### Open Until Friday

CORNWALL, Ont. (AP)—The St. Lawrence Seaway expects to remain open in the face of gathering ice until Friday. That estimate was made Wednesday by a Seaway spokesman, who noted that the official winter closing was midnight last Friday.

<small>CLASS OF SERVICE</small> This is a text message unless the dollar sign is followed by the amount payable.	WESTERN UNION	<small>SYMBOLS</small> DL=Day Letter NL=Night Letter LT=International Letter Telegram
TELEGRAM		
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SY NBA148 NL PD=NEWBURGH NY 17= THOMAS G PAYNE, DIR TOMPKINS COUNTY ASSESSMENT DEPT= RM 303 COUNTY COURTHOUSE ITHACA NY= PROSPECTUS AND QUOTATION FOR TAX MAP MAILED TODAY CHRISTMAS MAIL CAUSES THIS BE SENT TO INSURE RECEIPT OF QUOTES BY 18TH MAPS WITH COMPLETE DEED SEARCH \$82,800.00 MAPS WITH PHOTOGRAMMETRY \$87,000.00 CITY OF ITHACA REDO \$11,000.00= VAN SUETENDAEL AND RICHARDS== \$82,800.00 \$87,000.00 \$11,000.00.		
THE COMPANY WILL APPRECIATE SUGGESTIONS FROM ITS PATRONS CONCERNING ITS SERVICE		

## Newfield Rejects New Valuations

NEWFIELD — On advise of Newfield assessor Eino Lane, the Newfield Town Board Wednesday night officially opposed using new assessment figures this year prepared for Tompkins County by the J. M. Cleminshaw Co.

Lane said he is opposed to using the Cleminshaw figures this year because they will not be applied uniformly over the county. It is improper for only part of the towns to be included in the new figures, he said.

This makes Newfield the fourth town — others are Lansing, Ithaca, and Ulysses — to say it won't use the figures for 1966-67.

# Town of Ithaca Cuts Tax Rate To \$18.16 Total

By JERRY LANGDON

A tax rate cut of 20 cents for Town of Ithaca residents in 1966 was announced this morning by Supervisor William B. Kerr.

He added that a surplus of about \$50,000 was available in the town's General Fund.

Kerr also reported figures involving the Village of Cayuga Heights, which is a municipality within the town in the Northeast.

The rates:

	1965	1966
County tax	14.03	14.15
Town (outside vil.)	3.15	2.84
Town (inside vil.)	2.04	1.73
Fire protection	1.18	1.17

The total town, county, and fire taxes for the upcoming year add up to \$18.16, some 20 cents less than last year's corresponding figure of \$18.36.

The village and county taxes for the upcoming year add up to \$15.88, some 19 cents less than last year's figure of \$16.07.

(The village tax, which Cayuga Heights resident pay in addition, has been \$12 per thousand assessed valuation since 1961. A 1966 tax rate will not be set until the village budget is prepared in February. The tax is computed on assessment figures set by the Village Board, which sits as assessors annually. Its figures vary slightly with those of Town Assessor Robert J. Wells. The state considers village assessments 46 per cent of true value, so the two tax figures cannot be added together without conversion).

The surplus available in the

town's General Fund is \$50,076.65.

And the surplus in the separate Highway Fund totals \$21,357.21.

\* \* \*  
A plan for South Hill?

Kerr said that the Town Planning Board has been directed to come up with a full-scale study. He added that he preferred to have the Town Planning Board work on this, rather than the Greater Ithaca Regional Planning Board, which has indicated it also might be interested.

A main concern is possible expansion of Ithaca College, as well as protection of its campus.

College officials have sought to buy properties from Oreste Capalongo, Gennaro Raponi and Herbert M. Monkmeyer, who own land abutting the campus. Contemplated by the college in one instance is a parking lot, and in others the protection of the campus from the encroachment of possible undesirable elements in the future.

\* \* \*  
Highway Superintendent Marion Morey said this morning that the barricades along the southern portion of the Winthrop Drive from Warren Rd. to near Northeast School are up, providing protection for pedestrians.

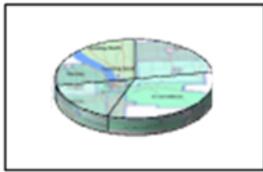
\* \* \*  
Kerr said he had been informed by the State Traffic Commission that the speed limit on Warren Rd. northerly from Hanshaw Rd. has been changed from 35 miles per hour to 40 miles per hour. The town wants it kept at 35 miles per hour.



**TASK FORCE LINES UP** outside the county courthouse Monday before starting its job of appraising every property in the county. One of the men in this picture, which includes most of the group from J. M. Cleminshaw Co., professional appraisers, will be around to your home or business in the next few weeks. They are (front row, from left). Glenn Litchfield, Albert Grover, Pete Sobel, (second row) Norman Smith, Donald Harner, Gerry Parker, (third row) Richard Brainard, Don Franklin (commercials) and John Emler. Behind them are George Herren (left), the company's project supervisor, and Thomas Paine, director of taxes and assessments for the county.

# The Role of Real Property Administration

Government uses real property assessment as a tool to distribute the local property tax in a fair and equitable manner. If you think of the total amount of taxes collected by a jurisdiction as a pie, the function of assessment is not to determine the size of the pie,



but to ensure that the pie is cut up fairly, based upon current market values.

The real property tax is an *ad valorem* tax (Latin for “according to value”). To ensure the equity in the distribution of the real property tax, the fair market value of all real property in the county is determined in a professional and impartial manner. As required by New York State law, properties are reassessed at a uniform percentage of fair market value each year.

**Fair market value** is defined as the most probable selling price a property would bring on the open market. Fair market value is not the highest price a property might sell for, but is the most probable selling price.

An *increase* or *decrease* in your assessment does not mean that your taxes will increase/decrease accordingly. Your actual tax dollars to be paid in the future depends upon changes in the budgets adopted by each jurisdiction, other property assessment changes, exemptions, state aid changes, and re-apportionments of county and school tax levies.

## Mission Statement

The mission of the Tompkins County Department of Assessment is:

- **Assess** properties at uniform percentage of fair market value, yearly,
- **Administer** real property tax exemptions as provided by law,
- **Educate** the general public about real property assessment administration.
- **Promote** the highest professional standards.

## 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.

2014—Contracted with the Town of Covert to provide their assessment function through a RPTL 1537 Agreement.

2019—The Department of Assessment celebrates it’s 50th Assessment Roll saving the taxpayers of Tompkins County millions of dollars over a comparable town assessing structure.

## Assessment Complaints

If a property owner disagrees with their assessment, they can always contact our office at any time to have an informal assessment review. To request a formal assessment review, grievance applications must be filed with the Board of Assessment Review by the 4th Tuesday of May each year. Appeals can be filed in person, by mail or on-line starting on May 1 of each year.

## 2019 AEM Addendum

### Residential Decision Making Process

The biggest issue that we are encountering is the changing physical condition of residential properties that are not reflected in either building permit work nor exterior conditions. Even the current Governor of New York recognizes the need for the public's privacy and now this has made the assessor's job exponentially more difficult when they are not always given the correct information by the property owner in regards to the interior information of the property.

It is imperative that a comprehensive sales review takes place to weed out these condition issues and to get down to why properties are moving so that sales that have been physically improved are not mistaken for market improved sales. We have changed our sales verification process from simply confirming the physical inventory of the property to asking questions about the motivation of the buyer and why they made the decision they did to buy where they did. This helps us to get inside the head of the typical buyer.

Even when reviewing sales by talking to a property owner, sometimes their memories are hazy when it comes to whether a basement is finished into living area or not. Statistics can be misleading which is why there will not be a substitute for a good appraiser to know what is going on in their municipality. What work needs to be done to maintain an equitable assessment cannot strictly be determined by looking at numbers.

#### City of Ithaca

All residential properties within the City of Ithaca were revalued for the 2018 Assessment Roll. A few neighborhoods within the City are very 'hot' right now with the other neighborhoods experience the "spill-over" effect. This is caused by buyers being priced out of one neighborhood so they decide to buy in an adjacent neighborhood where prices are less expensive. It would not surprise me if we end up revaluing the City of Ithaca again for the 2020 Assessment Roll as it appears that we are on a 2-year cycle with the City.

#### Town of Caroline

We did a parcel by parcel revaluation in the Town of Caroline in 2017 and again for the 2019 Assessment Roll. There is not a single percentage increase that we could apply to this town as it consists of very diverse properties. Some properties will see a larger increase than others to keep them in line with their full market value.

#### Town of Danby

We reviewed a few small pocket areas for 2017 which would be considered "rural subdivisions" but we also reviewed the whole town for the 2019 Assessment Roll. Similarly to the Town of Caroline, some properties will see a larger increase than others in order to keep them in line with their full market value.

#### Town of Dryden

While we reviewed the Ellis Hollow neighborhood for the 2018 Assessment, we have reviewed the rest of the Town of Dryden including the 2 villages for the 2019

Assessment Roll. Yet again, we were unable to determine a percentage increase that we could simply “trend” properties upwards to reflect their value, so we did a parcel-by-parcel review in the field to determine a market value for each property.

#### Town of Enfield

The Town of Enfield was reviewed for the 2017 Assessment Roll by doing a parcel by parcel review. We also reviewed this municipality for the 2019 Assessment Roll. There is not a single percentage increase that we could apply to this town as it consists of very diverse properties. Some properties will see a larger increase than others to keep them in line with their full market value

#### Town of Groton

We reviewed the ranch style houses in the Village of Groton for the 2018 Assessment Roll and have reviewed the entire Village for the 2019 Assessment Roll. The Village of Groton despite its perceived issues remains a strong market.

#### Town of Ithaca

For 2018, we reviewed the East Hill portion of the Town of Ithaca – including the ‘Cigarette’ Streets and Willamsburg Park. We also revalued the Village of Cayuga Heights. For 2019, we valued the West Hill area along with the ‘usual suspects’ – Commonland, Eastwood Commons, Deer Run townhomes. We also revalued a few of the smaller subdivisions in the town too.

#### Town of Lansing

For 2018, all properties within the Town of Lansing (outside the Village) have been reviewed on a parcel by parcel basis. We just revalued the Town of Lansing for the 2016 Assessment Roll but based upon the high desirability of Lansing which is reflected in the sale prices, we needed to review the properties again. We also reviewed some areas within the Village of Lansing for the upcoming assessment roll. We did review the lake for the 2017 roll. We did a parcel by parcel review via the lake side of the property.

#### Town of Newfield

The Town of Newfield was reviewed for the 2015 Assessment Roll. There is not a single percentage increase that we could apply to this town as it consists of very diverse properties. Some properties will see a larger increase than others to keep them in line with their full market value.

#### Town of Ulysses

We revalued both the Village of Trumansburg and the Town of Ulysses. We have continued to see an increase in these two areas. We have had some large vacant land sales in the south-eastern portion of the town that appear to be out of line with comparable sales however as we continue to see more of these sales, they will begin to “make the market”.

## Commercial Revaluation Decision Making Process

The current sales that are occurring within the commercial sector make no sense when reviewing the profitability of the investment. With interest rates so low, investors are willing to invest in the non-liquidity of real estate as compared to other more liquid investments. They are ignoring the risks involved with real estate when they normally would put their money elsewhere as elsewhere is a losing proposition as well. We have seen some student housing sales approach capitalization rates of 3-4%.

The last time that sales have shown this much deviation from what the income of the property would support is back in the late 1980s. Most of these sales involve some sort of owner financing or large down payment if it involves bank financing. In other deals, buyers are putting liens on existing properties to have the equity to make a deal work. Other areas across the country are starting to experience a downturn in rental rates. While we do not look to NYS for what is happening today in Tompkins County, it is indicative of macro-trend of our country. While Tompkins County is somewhat isolated from this as our demand for student housing is very strong as Cornell/Ithaca College are not going anywhere soon.

We do not look at sales ratios when we are seeing if the market has changed in the commercial sector. Far too often other influences other than what the true sale price would be occur to cloud the true market value. As the assessment is based upon the current use of the property, most commercial sales involve some sort of expansion or new planned use of the property that while reflected in the sale price, cannot be reflected in the assessment.

For instance, a large student housing complex is current for sale for about double our current assessment. Based upon the listing documents, a small investment could net a much larger cash flow due to the ability to raise rents along with decreasing expenditures. This investment would be a net positive to value and while a potential buyer would look at that to leverage their investment, it is not something that we can consider.

### Apartments

Based upon the strong market for student housing, we have revalued this market segment every 2 years. We are starting to hear of more vacancies along with rental concessions as the market is starting to become inundated with housing stock. Cornell University has announced a plan to house all sophomore students on-campus. The additional housing stock that would be built to accomplish this goal would have a negative effect on the price for the privately-owned student housing in the City of Ithaca. In addition, if the 2,000 bedrooms that Cornell is proposing for on-campus doors would be a taxable endeavor, it would also be like adding in the taxable value for the entire Town of Enfield to the tax base.

### Mini Storage/Warehouses/Cold Storage

The mini storage market is under-served within this area as evidenced by the new construction projects that are occurring in the county right now. The income that these properties can produce are far and above their construction costs.

## Other areas

### Manufacturing

Tompkins County is not a home to many manufacturing properties however the few that we have were not reviewed in a few years. We looked at uniformity for these properties.

### Auto Body Shops

These property classes have not been reviewed for a few years, so this year we looked at the equity in this property class. Care had to be given to reflect what is a true auto body shop and what is simply a licensed garage on an otherwise residential property.

### The Commons

We have revalued "The Commons" area to again show the positive effect that the years of construction have had on this market segment.

### Golf Courses

We have reviewed the golf courses in the county to check for uniformity. The number of rounds played in recent years has decreased and the poor weather in 2018 caused this number to decrease even more than typical.

### Mixed Use Commercial Properties

When reviewing by property class code, some of the converted residences with small retail/office/apartment space does not fall neatly into a specific property class project. This year we reviewed these properties to check for uniformity.

### Cell Towers

Unfortunately, there continues to be no guidance from the NYS regarding the taxability of certain parts of a cell tower. Regardless we are reviewing cell towers to determine their equitability. Additionally, we are reviewing broadband towers...again without any guidance from NYS. And finally, we are reviewing the taxable status of the antennas that NYSEG has constructed for use with their smart meters. While NYSEG has told NYSDTF that NYSEG considers them to be personal property, the NYS Real Property Tax Law would disagree.

## Additional Projects

Not all work that is completed in the Department of Assessment is in regards to the valuation project. We continue to do many other projects that contribute to the real property tax administration function in Tompkins County.

### Agland Review

We reviewed the accuracy of our soil group worksheets by doing a test pilot project using the Town of Caroline's data. Based upon this review, it became apparent that the older soil group worksheets which might not have been updated since 1980 need to be updated to reflect the changes in what land is being worked. We found parcels where

land that become more intensively worked and parcels where land was returned to a fallow state. We will begin to require new soil group worksheets for those where we haven't received a new one in many years.

#### Mandatory IVP

For the 2019 Assessment Roll, the state legislature dropped a new requirement that all Enhanced STAR recipients must participate in the Income Verification Program (IVP). In the IVP, NYS Department of Taxation verifies a senior's income instead of the local assessment offices doing this task. This also de-couples the Enhanced STAR from the Low Income Senior Exemption which will result in some seniors having to provide one year's income to NYS and another year's income to us. For 95% of the participants, this will best a benefit as they will not need to apply. However, for that 5%, this will be an extra burden and something we are very conscience of to ensure that no one misses out on the exemptions they are entitled to. For Tompkins County, we had to sign up 1780 applicants and by January 1, we had signed up 1630 leaving only a manageable 150 people to still sign up.

We are still reviewing how the New York State expects the local assessing units to verify the residency requirement of this exemption without having access to all the information that we had in the past.

#### Exemption Classification

For the 2019 Assessment Roll, we reviewed all the exemptions codes on the file to ensure that the correct exemption code was listed on the property. While some properties were found to have incorrect codes listed, there were no properties found to be benefitting from an otherwise incorrect application of the exemption code.

### **2020 – An Assessment Odyssey**

Our Annual Equity Maintenance Program is a constant balancing act ensuring that all properties are at a level of assessment of 100% and ensuring that we have the time and staffing to do all the work that's needed to maintain that level. These are projects that we are looking at in our crystal ball to do for 2020 – however these projects are subject to change as we approach the valuation date of July 1, 2019.

Last year, we were monitoring the results of the presidential election. This year, our macro focus will shift to the tax reform bill that was passed in 2017. While some special interest groups are causing an alarm over the capping of the SALT reduction, we will monitor to see what effect if any this has on our local real estate market. While this has affected some areas in NYS, it has not caused a dramatic effect here, at least not yet.

#### City of Ithaca

As it appears to be yet again, the City of Ithaca is on track to be reviewed for the 2020 Assessment Roll. Properties are still appreciating in this municipality including the less costly neighborhoods.

## Apartments

We will most likely review the apartment class of properties again. Much like the City of Ithaca residential properties, we have been on a 2-year review cycle for apartments in the County too. We are currently reviewing income and expense information but more importantly reviewing the capitalization rate that is showing in the market place. Even with stagnant rents and increasing expenses/vacancy rate, an apartment is worth more today than yesterday simply because an investor is willing to pay more for that income stream.

## Farms

We are considering a data collection project that will verify the inventory on farm – both the amount of active agricultural land and the size/condition of outbuildings. This project could tie in with our recent project to digitize our building sketch information by providing a geo-coded building footprint for each outbuilding.