

TBM
07/22/13

tony, Richard, Sharon, Peter, Scott, me

opened meeting @ 12:00 PM

conducted 1-Interview
w/ Summer Bilick
for Assessor position

Discussed Result of all (4) Interviews

RS, PB, all yes.

(04/04/13) TB Agenda 6yr
10/01/13 - 09/30/19
expires 09/30/13

Angela Fuggeri
6 yr. term w/ probation until
12/31/2013 effective Sept. 27th, 2013?
\$45,000. per yr.

? acting Assessor
until 10/01/13

SC, SM, all yes.

Res.
2/3

Summer Bilick
as Sect. Assessor
commencing 09/01/13
\$35,000.00

SM, PB, all yes.

Res.
2/4

to extend Prof. Engineering services
provided by MATH2
2-1/2 Days per wk
for 3-add'l mos @ same rate

Adjourned @ 12:35 PM
ST, RS, all yes.

marilee (clerk-town of thompson)

From: Anthony Cellini <su5apc@yahoo.com>
Sent: Monday, June 03, 2013 3:49 PM
To: Richard Sush; Peter Briggs; Scott Mace; Sharon Jankiewicz; Michael Mednick; Paula Kay; Nora Hughson; Marilee Calhoun
Subject: Assessor Reappointments ...request from State ORPTS
Attachments: town sole assr_2013 re_apptment.doc

--- On **Mon, 6/3/13**, colleen.sheehan@tax.ny.gov <colleen.sheehan@tax.ny.gov> wrote:

From: colleen.sheehan@tax.ny.gov <colleen.sheehan@tax.ny.gov>
Subject: Assessor Reappointments ...request from State ORPTS
To:
Date: Monday, June 3, 2013, 3:28 PM

To: Town Clerks
cc: Town Supervisors

Please review the attached memo and fill-in the requested information on the bottom of the memo to us by October 1, 2013.

You may return the information to us by fax, email or regular mail.

Thank you!

Colleen Sheehan
NYS Department of Taxation and Finance
Office of Real Property Tax Services
Educational Services - Building 8A
W. A. Harriman Campus
Albany, NY 12227

Note new fax number: (518) 435-8628
phone: (518) 530-4030

This message was sent "blind copy" to town clerks and town supervisors

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STATE OF NEW YORK
 DEPARTMENT OF TAXATION AND FINANCE
 OFFICE OF REAL PROPERTY TAX SERVICES

Thomas H. Mattox
 Commissioner of
 Taxation and Finance

EDUCATIONAL SERVICES

W.A. HARRIMAN CAMPUS
 ALBANY, NY 12227

Tel. (518) 530-4030 Fax (518) 435-8628

www.tax.ny.gov

orpts.edservices@tax.ny.gov

Susan E. Savage
 Assistant Deputy Commissioner
 for Real Property Tax Services

June 3, 2013

To: Town Clerks
 From: Paul G. Szwedo
 Subject: Reporting Appointed Assessor Information

I would like to take this opportunity to make you aware that appointed assessor terms expire September 30, 2013 in New York State.

Pursuant to Real Property Tax Law (RPTL), §310, the appointed assessor has a six-year term of office, except in certain cases. The next term will begin October 1, 2013 and end September 30, 2019. The town board appoints the assessor to the six-year term.

Please take this opportunity to share this information with your town board and report their decision to this office using the form below.

In addition, the Rules for Real Property Tax Administration require individuals to meet minimum qualification standards before appointment to the office of assessor. Municipalities reappointing assessors whose qualifications have been approved do not have to resubmit the qualifications application.

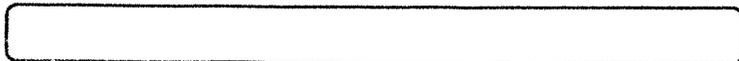
Qualification information and application form are available on our website at <http://www.tax.ny.gov/research/property/assess/training/soleassessors.htm>. If you have already reported the appointment/reappointment information to Educational Services, thank you!

Assessor Information: Date of appointment: _____

Please underline one: *New assessor* *Re-appointment*

Assessor Name:	
Town/City of:	
Official Street Mailing Address:	
Post Office Box:	
City/Town & Zip Code:	
Official e-mail address:	
Work phone including area code:	()
Clerk's Name and Email address	

cc: Town Supervisor



The New York State

Department of Taxation and Finance

Andrew M. Cuomo - *Governor*

Thomas H. Mattox - *Commissioner*

Qualifications: Sole Appointed Assessors

Applicants must meet minimum qualification standards before being appointed to the office of assessor. The training and qualification requirements for Appointed Sole Assessors are defined in 20 NYCRR 8188 (§8188-2.2).

The municipality considering an individual for appointment should submit an Application for Qualifications Review (RP-3006) to Educational Services prior to making a new assessor appointment.

Educational Services will review the application and inform the municipality of the results within 30 days. Once qualifications are approved, the appointing authority can appoint the assessor to office.

Term of Office for Sole Appointed Assessors

Sole Appointed Assessor appointments, as prescribed in the Real Property Tax Law (RPTL) §310 shall be for a six year term of office.

The term of office begins October 1, 2007 and ends September 30, 2013.

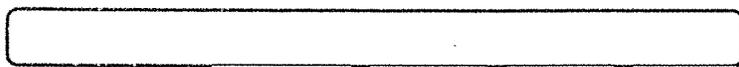
The next term of office begins October 1, 2013 and ends September 30, 2019.

Assessor Resources:

- Job of the Assessor
- Sole Appointed Assessor Appointment and Certification Information

The New York State

Department of Taxation and Finance



Department of Taxation and Finance

Andrew M. Cuomo - Governor Thomas H. Mattox - Commissioner

Sole Appointed Assessor Appointment and Certification Information

Certification / Qualifications

The term of office for sole appointed assessors is six years.

Sole Appointed Assessor appointments, as prescribed in the Real Property Tax Law (RPTL) §310 shall be for a six-year term of office. The current term of office began October 1, 2007 and ends September 30, 2013. The next term of office begins October 1, 2013 and ends September 30, 2019.

Appointed assessors are required to meet minimum qualification standards prior to appointment.

Applicants must meet minimum qualification standards as set forth in the 20 NYCRR 8188, § 8188-2.2. The Application for Qualifications Review (RP-3006) must be reviewed and approved by Educational Services before municipalities appoint assessors to office.

Town Supervisors and City Mayors can make a request for a minimum qualifications review.

After verifying the information on the qualifications form, Town Supervisors and City Mayors or local civil service personnel may request a minimum qualifications review by submitting a completed qualifications form (RP-3006) to Educational Services along with a cover letter. Educational Services will review the application, make a determination and notify the municipality about the result. Applicants must meet the minimum qualification standards set forth in 20 NYCRR 8188 **before** appointment to the office of assessor.

Training is required for appointed assessors.

The Orientation seminar is required to be completed as soon as it is practical. Orientation is designed to provide assessors general understanding of their responsibilities and the appropriate state and local government structure. This seminar is provided by the County Director of Real Property Tax Services.

In addition, the basic course of training as set forth in 20 NYCRR 8188 (§8188-2.6) is required for all assessors within three years of beginning a term of office. The Real Property Tax Law requires that an uncertified assessor show progress toward permanent certification by completing courses during each year of service. This is referred to as interim certification.

After certification, assessors must participate in a continuing education program by successfully completing an average of 12 continuing education credits every year. In addition, completion of an approved Ethics component is required no more than one year prior to or one year after reappointment to office.

A State certified assessor who is appointed in an assessing unit meeting the criteria in §8188-2.6(6) must, within a year of taking office, satisfy the introduction to farm appraisal component.

Interim certification is required 20 NYCRR 8188 (§8188-2.7)

The Real Property Tax Law requires that an uncertified assessor show progress toward permanent certification by completing courses during each year of service. An uncertified assessor must complete:

- Orientation, Ethics and Fundamentals of Assessment Administration by the end of the first year in a term of office. If Fundamentals of Assessment Administration was completed prior to beginning a term of office, another component must be completed, **and**
- Cost, Market and Income Approach to Value by the end of a second year in a term of office.

As a result of an assessor's successful participation in training to achieve assessor certification, he or she will be issued an Interim Certificate after each year in office. The Interim Certificate remains in effect while the assessor continues to make appropriate progress toward certification. However, it will not remain in effect past the date that certification is required.

There are consequences when assessors do not complete required training on time.

As specified in the Real Property Tax Law (§322), assessors who fail to satisfy their training requirements are subject to noncompliance proceedings and removal from office.

Contact Information:

Town Supervisors/City Mayors:

After verifying the information on the application, please send a cover letter requesting a qualifications review along with one application and supporting documentation to:

New York State Department of Taxation and Finance
Office of Real Property Tax Services
Educational Services - Building 8A
W. A. Harriman Campus
Albany, NY 12227
phone: 518-474-1764
fax: 518-435-8628
Educational Services

The New York State
Department of Taxation and Finance



The New York State
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The Job of the Assessor

(printable pdf version)

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 or one year after re-appointment or 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 How the Property Tax Works.

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.

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.

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, the booklet, *Contesting Your Assessment in New York State* 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 New York State
Department of Taxation and Finance