

Town of Cicero

Reassessment Project

2009-2011

Presentation to the Town Board

Project Overview

Prepared by: GAR Associates, Inc.

Contractor for the Town

Date: Wednesday December 22, 2010

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December 22, 2010

Town Board
Town of Cicero

RE: Reassessment Project - Overview

Dear Board Members:

On behalf of GAR Associates, Inc. we want to take this opportunity to present the Town Board with an overview and update of the Reassessment Project.

The Town of Cicero made a courageous decision and substantial investment to ensure each property owner receives a fair and equitable property assessment which will assist in creating a fair distribution of the tax levies.

Beginning in 2009, GAR and the Town, along with guidance and oversight from NYS Office of Real Property Tax Services (ORPTS), embarked on this comprehensive program. From the beginning property owners were invited to participate and outreach programs were instituted to properly educate and inform the residents. So far, we have received positive feedback and exceptional cooperation from the community. It appears the residents are looking forward to receiving fair and equitable property values.

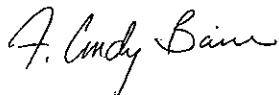
Enclosed is a variety of information illustrating the major phases of the project. As part of this presentation, I will highlight each phase and provide an overview of the anticipated plan for the next few months including the mailing of the new full market value assessments to the property owners. We will continue to reach out to the residents and present the necessary information to assist in understanding the new assessments including instructions on how to challenge an assessment if a property owner disagrees.

We stand ready to continue to support the community and will make every reasonable effort to accommodate their questions and concerns.

GAR Associates, Inc. is honored and privileged to have been part of this historic project and look forward to the completion of this successful project.

Sincerely,

GAR Associates, Inc.



F. Cindy Baire
Vice President/Partner

David Carlon
Project Manager

Town of Cicero

Property Assessment Profile

 2009 Annual Assessment Rolls
 2009 Parcel Counts by Broad Use Category
 Town of Cicero

Broad Use Category	Description	Parcel Count
100	Agricultural Properties	53
200	Residential Properties	10,958
300	Vacant Land	1,633
400	Commercial Properties	552
500	Recreation and Entertainment Properties	36
600	Community Service Properties	88
700	Industrial Properties	27
800	Public Service Properties	96
900	Public Parks, Wild, Forested and Conservation Properties	196
Total Parcels in All Broad Use Categories		13,639

Current Equalization Rate: 4.90%

Example of Full Value Assessment (Individual Property)	
Current Assessment (@4.90% Equalization Rate)	\$ 7,500
Equalized Assessment (\$7,500/.049)	\$153,000 *
New Full Market Value Assessment (100%)	\$145,000
Difference	(\$ 8,000)

Illustration of Change in Tax Rate:	
Current (T, C, S avg)	\$477/per \$1,000 of av
After Reval (T,C,S avg)	\$23/per \$1,000 of av

Current STAR Exemption Amounts:	
Enhanced:	\$2,940
Basic:	\$1,470
Full Value Estimated STAR Exemption Amounts:	
Enhanced:	\$60,100
Basic:	\$30,000

Project Time Line

2009

- July: Contract Signed
- August: Project begins
Introduction Letter and Property Inventory Survey Mailed
Telephone Help Line for Property Owners Questions and Concerns
Public Education Classes begin (Total of 9 classes conducted)
- September: Public Education Classes Continued
Surveys Returned = 70%
Residential Data Collection Process Begins – Field Visits
- October –
December: Residential Data Collection Continues – Field Visits

2010

- January – Second Property Inventory Survey Mailed (properties collected fall 2009)
- March: Telephone Help Line for Property Owners Questions and Concerns
GAR staff in Town Hall to assist Property Owners (1 week)
Residential Data Collection Continues – Field Visits (Limited weather permitting)
Research and Development - Market Analysis
Land Records Updated
- April –
June: Residential Data Collection Continues and Completed – Field Visits
Commercial Data Collection Begins
- July: Second Property Inventory Survey mailed (Properties Collected Spring 2010)
Telephone Help Line for Property Owners Questions and Concerns
GAR staff in Town Hall to assist Property Owners (1 week)
Commercial Data Collection Continues
- August: Valuation Processing Begins
Commercial Data Collection Continues
- September: Commercial Data Collection – Completed
Valuation Continues
Residential Field Review – Determine New Preliminary Assessments
- October: Residential Field Review – Determine New Preliminary Assessments
- November: Residential Field Review – Determine New Preliminary Assessments
Commercial Valuation
- December: Residential Field Review Complete
Commercial Field Review Complete
Assessor Value Review Complete
ORPTS and Assessor – Utility and Special Franchise Properties

Project Time Line

2011

- January:** Prepare Values for Notice Processing
Apply All Existing and Appropriate Exemptions
Produce New Assessment Notices
Mail Notices – End of January
- February:** GAR telephone help line begins – question, informal hearing appointments
On-Line scheduling available
GAR Staff in Town Hall to Assist Property Owners
Public Education Workshops - Understanding your New Assessment,
Explanation of the Disclosure Notice and How to File an Informal
Review
Informal Reviews Begin
- March:** Informal Reviews Continue and Conclude
Assessor completes approval of recommended changes from Informal
Reviews
- April:** Mail Decision Notices from Informal Reviews (Include information about
Grievance Day (June 7th, 2011))
- May:** Tentative Roll Filed May 1st
Grievance Day 4th Thursday in May – May 26, 2011
- June:** **GAR Contract Complete (June 30th) - All contractual deliverable products due**
- July:** Final Roll Filed July 1, 2011
- August:** Small Claims and Article 7 Filing Date deadline August 1st

Assessment Roll used for School Tax Levy
- January 2012:** Assessment Roll used for Town/County Tax Levy

Overview Data Collection Process

Total Residential Type Parcels:	11,208
Total Parcels Collected:	95%
Total Parcels Refused & Do Not Enter:	5% (Used Satellite Imagery and Existing Data)

1. First mailing to all property owners (residential and commercial)
 - ~ Included a Property Inventory Survey - 70%+ returned
 - ~ Included Information on Education Workshops – explaining process (9 total)
 - ~ Informal Telephone help line was instituted to assist property owners.
 - ~Property owners were offered to have GAR staff call first or make a specific appointment if they needed that accommodation.
2. Data Collection August 2009- June 2010
 - ~ Initial visit to each parcel (unless property owner requested no entry)
 - ~If no one was home, a door hanger was left indicating GAR staff was there and would return or the property owner could call for more information.
 - ~GAR staff returned to over 60% of parcels for second visit.
 - ~Less than 20% of property owners allowed an interior inspection.
3. Second Property Inventory Surveys Mailed (after collection) requesting Property Owners to validate results from collection process. For property owners refusing access, surveys were marked as refusal to indicate we relied on other sources and attempted verification of information from the Public Right of Way. See sample of Satellite Imagery photograph attached.
4. Quality Control performed by GAR, Assessor and NYSORPTS staff throughout process.
5. A new Property Record Card has been created for each parcel including an electronic sketch (APEX) and a digital photograph. Sketches and Photos will be attached to the RPSV4 file. See Samples Attached.

Samples – Property Record Cards

RP3100 REV 7/04
NEW YORK STATE
OFFICE OF REAL PROPERTY SERVICES
RESIDENTIAL, FARM AND VACANT LAND PROPERTY RECORD CARD

SWIS TAX MAP NUMBER
312289 108-01-26.0
 OWNER
Burbank, Robert
Burbank, Pearl
 LOCATION
5972 Ladd Rd
 SALE PRICE
12,000 x 284.00

NEW YORK STATE
 OFFICE OF REAL PROPERTY SERVICES
 RESIDENTIAL, FARM AND VACANT LAND PROPERTY RECORD CARD

Site Information Section
 SWIS/SBL **312289 108-01-26.0** Card No. _____ of _____
 Site No. **R 1** Property Class **210**

Route No. _____
 Nbhhd Code: **22901** Val Dist **0**
 Sewer Type: **1=None 2=Private 3=Comm/Public**
 Water Supply: **1=None 2=Private 3=Comm/Public**
 Utilities: **1=None 2=Gas 3=Electric 4=Electric/Gas**
 Site Desirability: **1=Interior 2=Typical 3=Superior**
 Nbhhd Type: **1=Rural 2=Suburban 3=Urban 4=Commercial**
 Nbhhd Rating: **1=Below Avg 2=Average 3=Above Avg**
 Road Type: **1=None 2=Unimproved 3=Improved 4=Right-of-Way**
 DC Entry Type: **1=Inter Inspec 2=Inter Refuse 3=Total Refusal 4=Est 5=No Entry**
 Zoning Code: **IND AG**

Notes: Parcel denied enhanced for 2007 - income is too high, letter sent 3/12/07 again for 2010

Assessment Data

Year	Inc/Dec	Land	Total
2011	\$ 0	\$ 500	\$ 3,800
2010	\$ 0	\$ 500	\$ 3,800
2009	\$ 0	\$ 500	\$ 3,800
2008	\$ 0	\$ 500	\$ 3,800
2007	\$ 0	\$ 500	\$ 3,800
2006	\$ 0	\$ 500	\$ 3,800

Sales Data

Use	Liber	Page	Deed Date	Sales Price

Signature below does not mean contents verified, only that data was collected in your presence.
 SIGNATURE _____

Audit Control Section
 Collector _____ Date (mm/dd/yyyy) _____ Time _____ Activity _____ Source _____

Sales Information Codes
 Sale Type: **0 = Not Valid 1 = Valid**
 Sale Type _____ Sale Price _____ Sale Type _____ Valid _____

Reappraisal Cycle Section
 Date of Last Phy Insp. _____ / _____ / _____ Date of Reappraisal **2/5/2010**

Land Breakdown Section

Land Type	Front Feet	Depth	Acres	Square Feet	Soil Rating	Waterfront Type
01=Primary	12.00	2,605.00	0.00	0	P Poor	1=Pond 2=River 3=Lake 4=Canal 5=Ocean 6=Bay
02=Secondary					N Normal	
03=Undeveloped					G Good	
04=Residual						

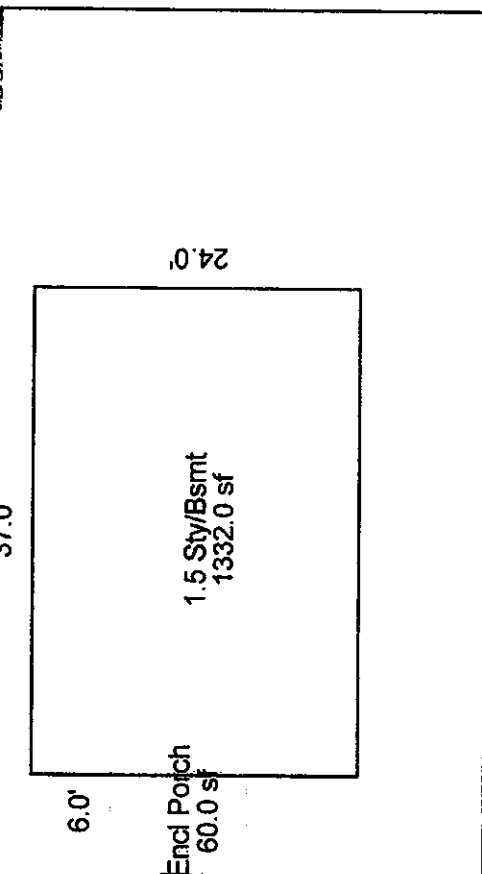
Soil Rating
 P Poor (05) 01-10 (09) 01-04
 N Normal (06) 01-10 (11) 01-10
 G Good (07) 01-04 (13) 01-10
 4 Restricted Use & Other

Waterfront Type
 1=Topography 5 View
 2 Location 6 Wetness
 3 Shape 7 Environmental
 4 Restricted Use & Other

RESIDENTIAL BUILDING SECTION

SW/S/ISBL 312289 108.-01-26.0

MAP #



RESIDENTIAL BUILDING SECTION		RESIDENTIAL BUILDING AREA SECTION	
Building Style	888	1st Story	888
01=Ranch		2nd Story	0
02=Raised Ranch		Add Story	0
03=Split Level		1/2 Story	444
04=Cape cod		3/4 Story	0
05=Colonial		Fin Ovr Gar	0
06=Contemporary		Fin Attic	0
No. of Stories	04	Fin Basmt	0
	1.50	Unfin 1/2	0
Ext. Wall Mat.		Unfin 3/4	0
01=Wood		Unfin Ovr Gar	0
02=Brick		Unfin Rm	0
03=Aluminum/Vinyl	01	SFLA	1,332
Actual Yr. Built	1946	Fin Rec Rm	0
Effective Yr. Built	0	MEAS. CODES	
Yr. Remodeled	0	1=Quantity	
No. Kitchens	1	2=Dimensions	
Kitchen Qual:	3=Normal 5=Excellent	3=Square Feet	
1=Poor		4=Dollars	
2=Fair		CONST. GRADE	
No. Full Baths	1	A=Excellent	
1 No. Half Baths		B=Good	
Bath Qual:	3=Normal 5=Excellent	C=Average	
1=Poor		D=Minimum	
2=Fair		E=Excellent	
No. Bedrooms	2	CONDITION	
No. Fireplaces	0	1=Poor	
Heat Type:	1=No Central 3=Hot Water/Steam	2=Fair	
2=Hot Air 4=Electric		3=Normal	
		4=Good	
		5=Excellent	

STRUCTURE CODES		IMPROVEMENT SECTION	
BARN	FB01=1.0 Dry	Dimension 1	Dimension 2
BARNS	FB02=1.5 Dry	MC	
BATHS	FB03=2.0 Dry	RP4	2
BATHS	FB04=1.0 Gen	FC1	2
BATHS	FB05=1.5 Gen		
BATHS	FB06=2.0 Gen		
BATHS	FB07=2.5 Gen		
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BATHS	FB261=129.5 Gen		
BATHS	FB262=130.0 Gen		
BATHS	FB263=130.5 Gen		
BATHS	FB264=131.0 Gen		

SWIS 312289 090.-05-01.0 TAX MAP NUMBER
 OWNER Kosakowski, Michael W
 Kosakowski, Michelle A
 LOCATION 6051 Bethlehem Ln
 SCHOOL DIST 312403 North Syracuse
 SALE PRICE \$ 130,000 SALE DATE 8/15/2008 LOT SIZE 105.00 x 135.00
 PROP CLASS HC
 210

Site Information Section SWIS/SBL 312289 090.-05-01.0 Card No. _____ of _____
 Route No. _____ Site No. R 1 Property Class 210
 Nbrhd Code: 22502 Val Dist 0
 Sewer Type: 1=None 2=Private 3=Comm/Public
 Water Supply: 1=None 2=Private 3=Comm/Public
 Utilities: 1=None 2=Gas 3=Electric 4=Electric/Gas
 Site Desirability: 1=Inferior 2=Typical 3=Superior
 Nbrhd Type: 1=Rural 2=Suburban 3=Urban 4=Commercial
 Nbrhd Rating: 1=Below Avg 2=Average 3=Above Avg
 Road Type: 1 None 2 Unimproved 3 Improved 4=Right-of-Way
 DC Entry Type: 1=Inter Inspec 2=Inter Refuse 3=Total Refusal 4=Est 5=No Entry
 Zoning Code: PUD-R

Audit Control Codes Source2 Sales Information Codes Valid
 Activity 1 = Owner 2 = Relative 3 = Tenant 4 = Other 5 = NOAA 6 = Assessor Data
 N = None M = Measured Only L = Listed
 0 = Not Valid
 1 = Valid

Reappraisal Cycle Section
 Date of Last Phy Insp. / / Date of Reappraisal 2/5/2010

Sales Information Section		Sale Type	Valid
Sale Date	Sale Price		
8/15/2008	\$ 130,000	3	1
12/22/1993	\$ 75,700	3	1

Land Breakdown Section		Soil Rating		Waterfront Type	
Land Type	Acres	1=Pond	2=River	3=Lake	4=Canal
01=Primary	0.00				
02=Secondary					
03=Undeveloped					
04=Residual					
05=Tillable					
06=Pasture					
07=Woodland					
08=Wasteland					
09=Muck					
10=Waterfront					
11=Orchard					
12=Rear					
13=Vineyard					
14=Wetlands					
15=Leased Land					

Land Type	Front Feet	Depth	Soil Rng	Square Feet	Water Depth	Infl	Infl	Infl	Infl
01	105.00	135.00	0.00	0					

Assessment Data		Sales Data	
Year	Incl/Dec	Land	Total
2011	\$ 0	\$ 1,275	\$ 6,075
2010	\$ 0	\$ 1,275	\$ 6,075
2009	\$ 0	\$ 1,275	\$ 6,075
2008	\$ 0	\$ 1,275	\$ 6,075
2007	\$ 0	\$ 1,275	\$ 6,075
2006	\$ 0	\$ 1,275	\$ 6,075

Signature below does not mean contents verified, only that data was collected in your presence.
 SIGNATURE _____

**NEW YORK STATE
OFFICE OF REAL PROPERTY SERVICES
COMMERCIAL PROPERTY RECORD CARD**

Site Information Section SWIS/SBL **312289 051.-01-05.1** Card No. _____ of _____

Used As Code _____ Site No. **C 1** Property Class **426**

Route No. _____ Val Dist **JH052010L4**

Nbrhd Code: **22901**

Sewer Type: **2=Private** 3=Comm/Public

Water Supply: **2=Private** 3=Comm/Public

Utilities: **2=Gas** 3=Electric 4=Gas&Electric

Overall Desire: **2=Fair** 3=Normal 4=Good 5=Excellent

Overall Conti: **2=Fair** 3=Normal 4=Good 5=Excellent

Overall Grade: **B=Good** C=Average D=Economy E=Minimum

DC Entry Type: **2=Inter Refuse** 3=Total Refusal 4=Est 5=No Entry

Zoning Code: _____ Effective Year Built: **1994**

NOTES: _____

TAX MAP NUMBER **051.-01-05.1** PROP CLASS **426** HC

OWNER **Stevens, Jerilee M**

LOCATION NO. **5886** LOCATION **Route 31** SCHOOL DIST **Syracuse**

SALE PRICE **\$ 1** SALE DATE **12/11/2000** LOT SIZE **132.00 x 279.00**

Audit Control Section		
Collector	Date (mm/dd/yy)	Time
	/ /	:
	/ /	:

Sales Information Section	
Sale Date	Sale Price
12/11/2000	\$ 1

Sales Information Section	
Sale Type	Valid
3	0

Sales Information Section	
Sale Type	Valid
3	0

Alternate Name: _____

Date of Last Phy Insp. _____ / _____ / _____ Date of Reappraisal **12/16/2008**

Waterfront Type **6=Bay**

Influence Code **5 View**

Soil Rating **1 Topography**

2 Location

3 Shape

4 Restricted Use

5 Ocean

6=Bay

Land Breakdown Section

01=Primary **05=Tillable** 09=Muck **13=Vineyard**

02=Secondary **06=Pasture** 10=Waterfront **14=Wetlands**

03=Undeveloped **07=Woodland** 11=Orchard **15=Leased Land**

04=Residual **08=Wasteland** 12=Rear

Soil Rating

P Poor (05) 01-10 (09) 01-04

N Normal (06) 01-10 (11) 01-10

G Good (07) 01-04 (13) 01-10

Square Feet

Acres

Depth

Front Feet

Soil Ring

Water Type

Depth

Infl %

Infl Cd 1

Infl Cd 2

Infl Cd 3

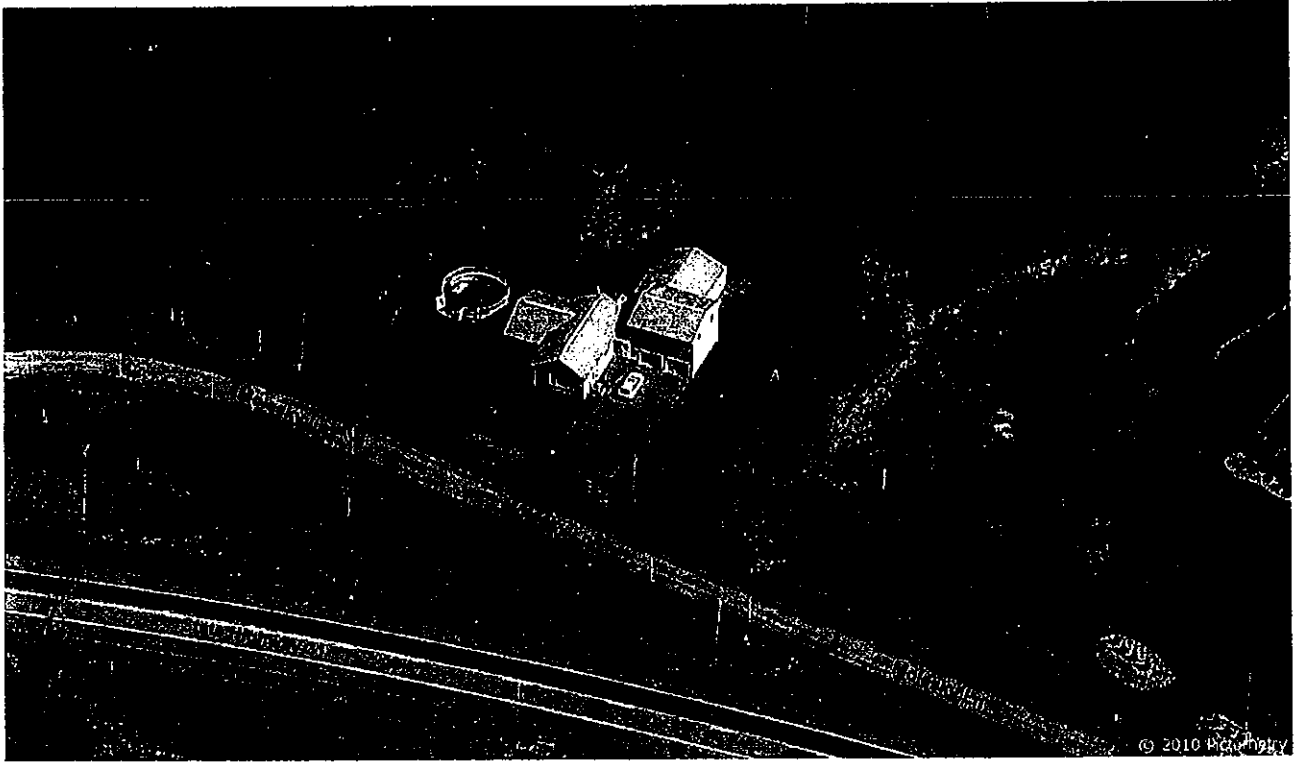
Assessment Data		
Year	Incl/Dec	Total
2011	\$ 0	\$ 12,000
2010	\$ 0	\$ 12,000
2009	\$ 0	\$ 12,000
2008	\$ 0	\$ 12,000
2007	\$ 0	\$ 12,000
2006	\$ 0	\$ 12,000

Sales Data		
Use	Liber	Page
426	4763	689

Sales Data		
Deed Date	Sales Price	
12/11/2000	\$ 1	

Signature below does not mean contents verified, only that data was collected in your presence.
SIGNATURE _____

Satellite Imagery Used for DNE (Do Not Enter Properties)

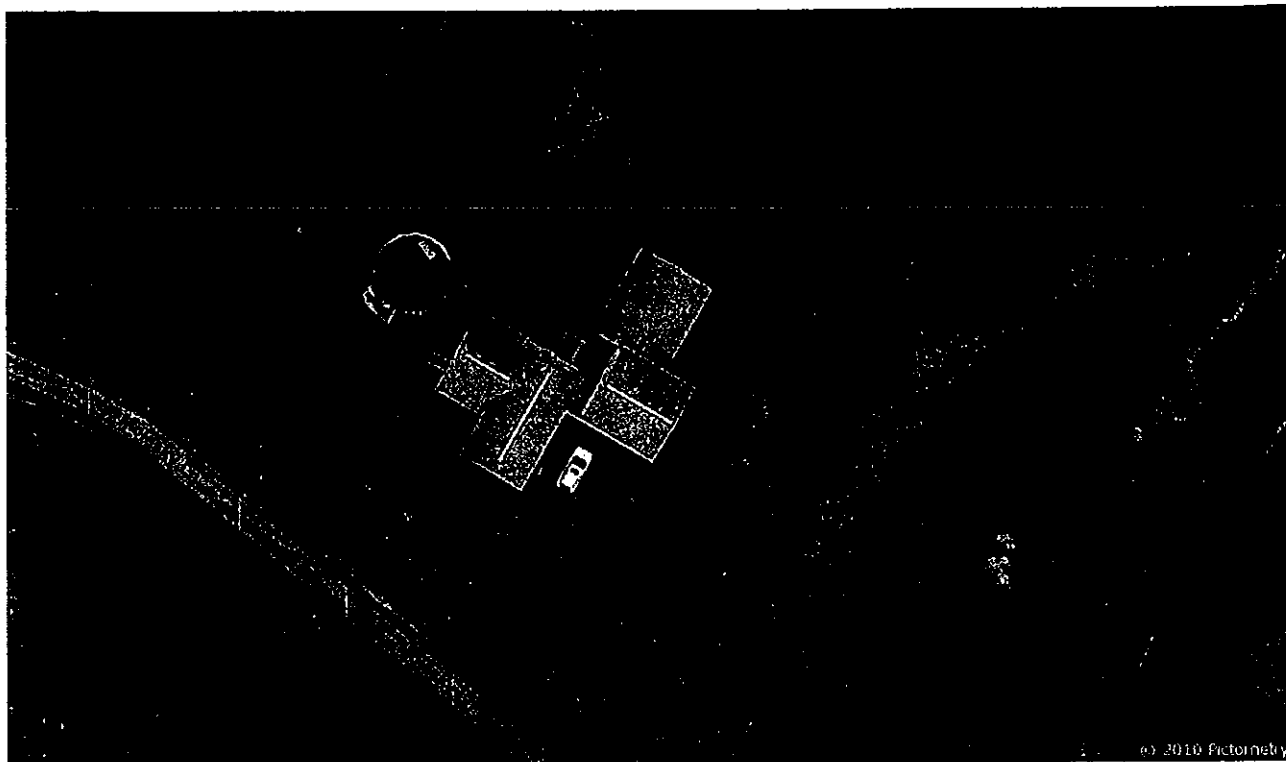


7525 Molesky Ln (Do Not Enter)

Print Date: 11/04/2010

Image Date: 04/19/2010

Level: Neighborhood

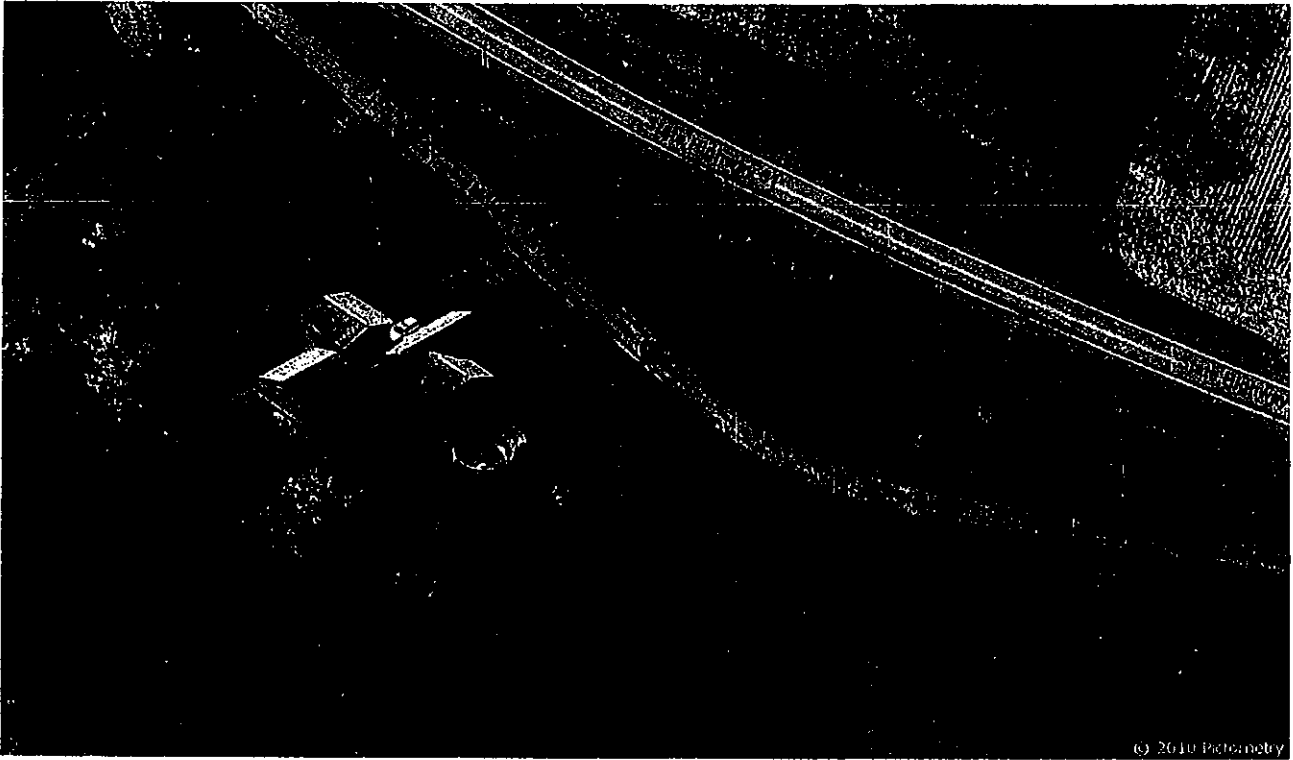


7525 Molesky Ln (Do Not Enter)

Print Date: 11/04/2010

Image Date: 04/16/2010

Level: Neighborhood









© 2010 Pictometry

7525 Molesky Ln- Rear

Print Date: 11/04/2010
Image Date: 04/19/2010
Level: Neighborhood

Market Document – Sample

Subject	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5
<p>312289 024,-04-12.0 Scarcella, Melissa M 800 Leroy Rd 210 1 Family Res 22101</p> 	<p>312289 025,-01-09.0 Nagy, Kristin 7175 Rosewood Cir 210 1 Family Res 22101</p> 	<p>312289 025,-01-09.0 Nagy, Kristin 7175 Rosewood Cir 210 1 Family Res 22101</p> 	<p>312289 025,-01-05.0 Calcagnino, Joseph M 7189 Rosewood Cir 210 1 Family Res 22101</p> 	<p>312289 023,-08-05.0 Williams, James A 5928 Smith Rd 210 1 Family Res 22101</p> 	<p>312289 023,-11-10.0 Horan, Debra 402 Leroy Rd 210 1 Family Res 22101</p> 
<p>1 100 x 124</p>	<p>1 122 x 100</p>	<p>1 75 x 132</p>	<p>1 80 x 130</p>	<p>1 60 x 160</p>	<p>1 100 x 78</p>
<p>03 Split level 01 Wood 1957 / 0</p>	<p>03 Split level 01 Wood 1960 / 0</p>	<p>03 Split level 03 Alum/viny/ 1957 / 0</p>	<p>03 Split level 03 Alum/viny/ 1960 / 0</p>	<p>03 Split level 03 Alum/viny/ 1961 / 0</p>	<p>03 Split level 01 Wood 1957 / 0</p>
<p>3 Normal C Average 2 Hot air 0 No 1.0</p>	<p>3 Normal C Average 2 Hot air 0 No 1.0</p>	<p>3 Normal C Average 2 Hot air 0 No 1.0</p>	<p>3 Normal C Average 2 Hot air 0 Yes 1.0</p>	<p>3 Normal C Average 2 Hot air 0 No 1.0</p>	<p>3 Normal D Economy 2 Hot air 0 No 1.0</p>
<p>Bedrooms Full/Half Baths Bsmt Type/Bsmt GarCap 1st Story 2nd Story Fin Bsmt/Fin Rec Rm SFLA</p>	<p>3 1 / 0 3 Partial 1338 0 0 288 1338</p>	<p>4 1 / 1 4 Full 1104 0 0 276 1404</p>	<p>3 1 / 1 4 Full 1152 0 0 288 1440</p>	<p>3 1 / 1 4 Full 912 0 0 300 1212</p>	<p>3 1 / 1 4 Full 960 0 0 480 1440</p>
<p>AT/Dat Gar Sqft 2011 Land AV 2011 Total AV Comp Land Estimate</p>	<p>330 \$1,000 \$5,500 \$10,900</p>	<p>334 \$1,21,000 \$114,000 \$10,900</p>	<p>519 \$124,400 \$124,500 \$90,900</p>	<p>666 \$105,400 \$126,100 \$76,65</p>	<p>832 \$119,306 \$108,400 \$76,48</p>
<p>Sale Date Sale Price Time Adj Sale Price TADJSP/SQFT</p>	<p>2/21/2010 \$115,000 \$115,000 \$82,61</p>	<p>8/6/2009 \$117,000 \$117,000 \$83,33</p>	<p>3/1/2010 \$130,900 \$130,900 \$90,90</p>	<p>8/6/2008 \$115,900 \$113,500 \$93,65</p>	<p>4/27/2008 \$114,000 \$109,700 \$76,48</p>
<p>Model Estimate Adjusted Sale Price Points Comparable Estimate</p>	<p>\$118,000 \$119,200 285 \$117,400</p>	<p>\$121,000 \$114,000 334 (\$87,74/SFLA)</p>	<p>\$124,400 \$124,500 519</p>	<p>\$105,400 \$126,100 666</p>	<p>\$119,306 \$108,400 832</p>

Cost Document - Sample

SWIS: 312289 Site Nbr: 1

Prop Loc: Valuation Date: 7/1/2010
 Owner Name: COST 2010 VAC
 School District: 312403 Location Mult: 0.50
 Property Class: 312 Vac w/impv Land Table: Cicero Land
 Neighborhood: 22901

Sale Price: \$42,000
 Sale Date: 9/4/2009
 2011 Land Av: \$1,900
 2011 Total Av: \$2,303

Land Type	Description	Grp	Soil Rating	Total Land Size	Unit of MSR	Partial Size	Rate	Partial Value	Total Value	Infl Pct	Dpt Pct	Adj Total Value
01	Primary	23		1.00	ACRES	0.10	100,000.00	10,000	40,000	1.00	0.000	40,000
						0.15	100,000.00	15,000				
						0.25	40,000.00	10,000				
						0.50	10,000.00	5,000				

Improvements Information

Struc. Code	Description	Dim1	Dim2	Quantity	Grd	Cond	YrBlt	Measure	Rate	RCN	Good	Utility	PCT	Funct
FB7	Barn, Pole	30.00	36	1.00	B	4	2010	1,080.00	19.69	21,265	100	100		RCNLD
RC1	Carport, Residential			1.00	B	4	2010	12.00	11.10	133	100	100		133
Improvements Totals:														\$21,398
Total Land (Rounded)														\$40,000

Site Totals

Land: \$40,000
 Land + Residence + Improvements: \$61,398
 Total Cost Value: \$61,400

THE ENCLOSED NOTICE HAS BEEN ISSUED INDICATING YOUR 2007 TENTATIVE ASSESSMENT

THIS IS NOT A BILL.

INFORMATION ENCLOSED IS REGARDING YOUR **NEW FULL VALUE ASSESSMENT**, EFFECTIVE March 1, 2007
READ CAREFULLY.
ESTIMATION OF TAXES IS A PROJECTION BASED ON CURRENT BUDGETS AND SUBJECT TO CHANGE.

Parcels with Outstanding Building Permits May Receive a Second Notice After May 1, 2007

INSTRUCTIONS

STEP # 1 Review Your Preliminary Assessment

Research similar assessments and sales. Books with assessment information will be available at the Town Hall or on the web
<http://www.oarsystem.com/ny/hinsdale/main.asp>

If you disagree with the value, go to step #2. If you agree, no action is necessary.

STEP # 2 Obtain Review Applications

On the web
<http://www.oarsystem.com/ny/hinsdale/main.asp>

OR

At the Information Center
Hinsdale Town Hall
4129 Rt. 16 Hinsdale

Beginning March 5 through March 21:

Mondays -- 2:00 PM – 7:00 PM
Wednesdays - 10:00 AM – 3:00 PM

SAMPLE

STEP # 3 Informal Hearing Process

If you are not satisfied with your new assessment, you have the opportunity to appeal your case with an Informal Hearing Officer.

Option A: In Person

Hearings will be held at:
Town Hall
4129 Rt. 16
Hinsdale

Hearings are by appointment only

**Calls for Appointments will be taken
March 5 – March 23**

Call 1 800 718 5149 (10:00am – 4:00pm)

Bring completed forms to the hearing

Data compiled will be available for inspection at the hearings

Option B: Mail In Hearing

Applications will be reviewed by an Informal Hearing Officer – Mail the completed application by March 26, 2007 to:

Sue Putt, Assessor Town of Hinsdale
P.O. Box 95 Hinsdale, New York 14743

STEP # 4 Tuesday, May 22, 2007 Grievance Day

For property owners not satisfied with the value determination or unable to attend an informal review session

County of XXXXXX
City/Town of XXXXXX

2008 ASSESSMENT NOTIFICATION
FOR INFORMATION ONLY – This is not a tax bill

PARCEL INFORMATION
263400 **585.01-2-45**
555 REVAL STREET
210 – 1 Family Res
.25 Acres

EXEMPTIONS
41854 – RES STAR

OWNER INFORMATION

Owner's Name
555 REVAL STREET
Rochester NY 14617

You are hereby notified in accordance with the requirements of Section 511 of the Real Property Tax Law of your assessment. New York State law requires all assessments in each municipality to be assessed at market value or at a uniform level of assessment each year. To comply with the law and ensure that all property owners are assessed fairly and accurately, assessments throughout the **City of Corning** have been reviewed and adjusted as necessary.

Total Parcel	Assessed Value	Level of Assessment	Market Value
2007	\$109,600	98.00%	\$124,600
2008	\$124,600	100.00%	\$124,600
Net	\$15,000		

A change in your property's assessment does not necessarily indicate that your taxes will change. Your tax liability will be affected by several factors, including: **changes to school/county/municipal budgets, changes to assessments of Other properties, changes to exemptions applicable to your property, and apportionment of school and/or county Taxes among multiple municipal segments.**

The information below is for **comparison purposes only**. It compares your prior year taxes to what they would have been had your 2008 assessment been in place. **This is a HYPOTHETICAL ESTIMATE based on prior year tax Levies and does NOT represent your actual future tax liability.**

City/Town	2007 taxable Assessed Value*	2008 Preliminary Taxable Assessed Value*	Approximate Tax Liability	
			2007	2008
	\$109,600	\$124,600	\$ 4,800	\$ 4,800
		Approximate Total Taxes:	\$ 4,800	\$ 4,800
		Increase/Decrease in Estimated Taxes:		\$0

Note: Special District and Village taxes, if any are not included.

* Taxable assessed value is your property's assessed value minus applicable exemptions.

You should examine the tentative assessment roll regardless of this notice or have discussions with representatives of the assessor's office. If you disagree with your property's assessment, in order to protect your right to assessment review.

You must file a formal written complaint with your Board of Assessment Review (BAR) on or before

Grievance Day: _____ - A publication entitled "What To Do If You Disagree With Your Assessment" is available at the assessor's office and online: www.orps.state.ny.us

Please note that your assessor and the BAR can only review your **assessed value**; they do not set and cannot adjust your taxes. If you feel that your assessment is fair but your taxes are too high, your comments should be addressed to the appropriate taxing jurisdiction.

Public Resources and Locations

Resources:

www.ongov.net - County Website Includes Information on:

- All assessments
- All sales
- Pictures
- GIS maps and tax maps
- All Property Inventory

Assessments and Sales Books – see samples attached

Informal Review Forms – see samples attached

Locations:

Information will be disseminated at the following locations:

Northern Onondaga Public Library @ Brewerton: 5437 Library Street, Brewerton

Northern Onondaga Public Library @ Cicero: 8686 Knowledge Lane, Cicero

Northern Onondaga Public Library @ Cicero: 100 Trolley Barn Lane, Cicero

Cicero Family Sports Center: 5575 Meltzer Court, Cicero

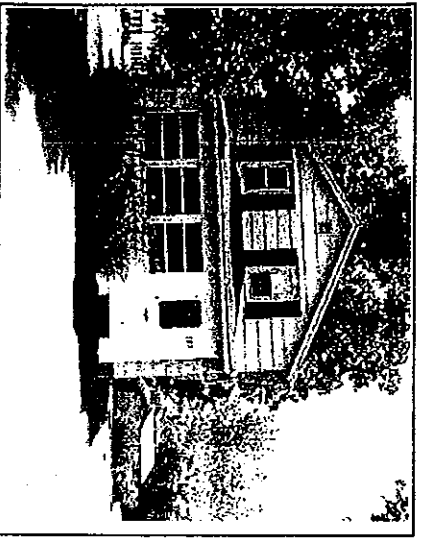
Senior Center: 5924 Lathrop Drive, Cicero

Note: Typically we do not recommend having resources located at town hall to avoid disruption of daily town activities and services. Disseminating information at various locations also provides a more comfortable setting for public inspection.

<u>Sbl Number</u>	<u>Location</u>	<u>Property Class</u>	<u>Nbhd</u>	<u>Year Built</u>	<u>Building Style</u>	<u>Square Footage</u>	<u>Number Bedrooms</u>	<u>Number Baths</u>	<u>Tentative 2008 Assessment</u>	<u>Sale Date</u>	<u>Sale Price</u>
107.11-1-10	121 Harwick Rd	210	34245	1930	Old Style	1300	3	1.0	\$96,000		
107.07-6-21	124 Harwick Rd	210	34245	1940	Old Style	1352	3	1.0	\$93,000		
107.11-1-11	127 Harwick Rd	210	34245	1927	Old Style	1306	2	1.0	\$98,000	6/7/06	\$94,900
107.07-6-22	130 Harwick Rd	210	34245	1929	Old Style	1189	3	1.0	\$84,000		
107.11-1-12	133 Harwick Rd	210	34245	1950	Cape Cod	1739	4	2.0	\$113,000		
107.07-6-23	136 Harwick Rd	230	34245	1920	Old Style	3456	6	3.0	\$142,000		
107.11-1-13	143 Harwick Rd	210	34245	1940	Old Style	1414	3	1.0	\$101,000		
107.07-6-60	150 Harwick Rd	210	34245	1940	Old Style	1122	3	1.0	\$94,000		
107.11-1-14	151 Harwick Rd	210	34245	1950	Cape Cod	1350	2	1.0	\$95,000		
107.11-1-15	159 Harwick Rd	210	34245	1947	Ranch	1122	3	1.0	\$81,000		
107.07-6-61	160 Harwick Rd	220	34245	1920	Old Style	2444	5	2.0	\$120,000		
107.07-6-62	166 Harwick Rd	210	34245	1955	Cape Cod	1380	3	1.5	\$98,000		
107.11-1-16	167 Harwick Rd	210	34245	1950	Cape Cod	1324	2	1.0	\$93,000		
107.07-6-63	172 Harwick Rd	210	34245	1955	Cape Cod	1332	2	1.5	\$92,000		
107.11-1-17	175 Harwick Rd	210	34245	1949	Cape Cod	1324	2	1.0	\$93,000		
107.07-6-64	180 Harwick Rd	210	34245	1940	Cape Cod	1324	2	1.0	\$93,000		
107.11-1-18	181 Harwick Rd	210	34245	1952	Cape Cod	966	1	2.0	\$91,000		
107.07-6-65	190 Harwick Rd	210	34245	1951	Cape Cod	1296	2	1.0	\$101,000		
107.11-1-19	191 Harwick Rd	210	34245	1949	Cape Cod	874	2	1.0	\$84,000		
107.11-1-20	195 Harwick Rd	210	34245	1954	Ranch	1304	2	1.0	\$92,000		
107.11-1-21	207 Harwick Rd	210	34245	1956	Cape Cod	1080	2	2.0	\$108,000	6/27/06	\$105,500
107.11-1-22	217 Harwick Rd	210	34245	1918	Old Style	1704	4	1.5	\$112,000		
107.11-1-23	223 Harwick Rd	210	34245	1951	Colonial	1152	3	1.0	\$96,000		
107.11-1-24	227 Harwick Rd	210	34245	1930	Old Style	1237	3	1.5	\$101,000		
107.07-5-13	228 Harwick Rd	210	34245	1950	Cape Cod	1088	3	1.0	\$87,000		
107.07-5-14	234 Harwick Rd	210	34245	1950	Cape Cod	1338	2	1.5	\$96,000		
107.11-1-25	235 Harwick Rd	210	34245	1952	Cape Cod	1344	2	1.0	\$90,000		
107.07-5-15	242 Harwick Rd	210	34245	1950	Cape Cod	1440	3	1.0	\$98,000		
107.07-5-16	250 Harwick Rd	210	34245	1950	Cape Cod	1332	3	2.0	\$95,000		
107.11-2-2	295 Harwick Rd	210	34245	1950	Ranch	1355	2	2.0	\$110,000		
107.07-5-82	300 Harwick Rd	210	34245	1960	R. Ranch	1229	2	1.0	\$96,000		
107.11-2-3	305 Harwick Rd	210	34245	1930	Old Style	2080	3	1.5	\$108,000		
107.07-5-81	306 Harwick Rd	210	34245	1925	Old Style	1440	4	1.0	\$107,000		
107.07-5-80	312 Harwick Rd	210	34245	1955	Ranch	1588	3	1.0	\$110,000		
107.11-2-4	313 Harwick Rd	210	34245	1945	Old Style	1336	3	1.5	\$98,000		
107.11-2-5	319 Harwick Rd	210	34245	1945	Old Style	1574	3	1.5	\$123,000	6/29/07	\$124,000
107.07-5-79	320 Harwick Rd	210	34245	1934	Old Style	1709	3	2.0	\$108,000		
107.11-2-6	325 Harwick Rd	210	34245	1932	Old Style	1344	3	1.0	\$97,000		
107.07-5-78	326 Harwick Rd	210	34245	1950	Colonial	1602	3	1.5	\$109,000		
107.11-2-7	331 Harwick Rd	210	34245	1941	Old Style	1532	3	1.0	\$102,000		
107.07-5-77	332 Harwick Rd	210	34245	1948	Old Style	1500	3	1.0	\$107,000	2/20/07	\$107,000
107.11-2-8	339 Harwick Rd	210	34245	1965	Ranch	1328	3	2.0	\$106,000		
107.07-5-76	340 Harwick Rd	210	34245	1941	Old Style	1331	2	2.0	\$101,000		
107.07-5-75	346 Harwick Rd	210	34245	1950	Colonial	1272	2	1.0	\$89,000		
107.11-2-9	349 Harwick Rd	210	34245	1945	Ranch	1572	3	1.5	\$106,000	8/22/07	\$72,000

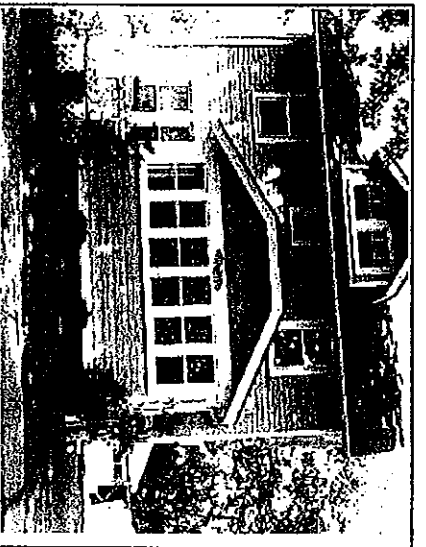
This information is the property of the Town of Irondequoit and is based on public records furnished by the Town of Irondequoit Assessors Office.

Town of Irondequoit



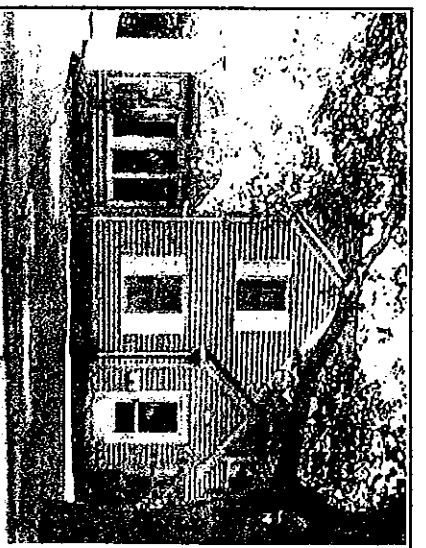
187 Brower Rd
263400 092.06-4-30

Neighborhood: 34211
 Property Class: 210 - 1 Family Res
 Sale Date: 1/19/2007
 Sale Price: \$ 81,000
 Land Asmt: \$ 34,700
 Tent 2008 Asmt: \$ 81,000
 Style: Old Style
 Exterior Wall: Wood
 Year Built: 1850
 Basement Type: Full
 Grade: Economy
 Condition: Fair
 SFLA: 1,412
 Sale Price/SFLA: \$ 57.37
 Number Bedrooms: 3
 Number Baths: 1.0



39 Walzer Rd
263400 077.18-1-74

Neighborhood: 34211
 Property Class: 210 - 1 Family Res
 Sale Date: 7/2/2007
 Sale Price: \$ 106,000
 Land Asmt: \$ 14,300
 Tent 2008 Asmt: \$ 106,000
 Style: Old Style
 Exterior Wall: Alum/vinyl
 Year Built: 1940
 Basement Type: Full
 Grade: Average
 Condition: Normal
 SFLA: 1,416
 Sale Price/SFLA: \$ 74.86
 Number Bedrooms: 3
 Number Baths: 1.0



52 Seneca Rd
263400 077.10-2-6

Neighborhood: 34211
 Property Class: 210 - 1 Family Res
 Sale Date: 7/31/2006
 Sale Price: \$ 124,905
 Land Asmt: \$ 21,000
 Tent 2008 Asmt: \$ 126,000
 Style: Old Style
 Exterior Wall: Alum/vinyl
 Year Built: 1940
 Basement Type: Full
 Grade: Average
 Condition: Good
 SFLA: 1,417
 Sale Price/SFLA: \$ 88.15
 Number Bedrooms: 3
 Number Baths: 2.0

Course Outline – Education Class – Notices, Valuation and Informal Hearings

date: Winter 2011

**TOWN OF CICERO
Department of Assessment
Education Course Outline**

**"UNDERSTANDING YOUR PROPERTY ASSESSMENT
AND
WHAT THE REASSESSMENT MEANS TO YOU"**

1. Overview: The purpose of this workshop is to explain the Assessment Disclosure Notice, how assessments are derived and how to challenge your assessment if you don't agree with the full market value estimate.

2. Introduction:

Town Assessor: Brad Brennan CRA, SCAA

GAR Associates, Inc. Project Staff:

Project Director: F. Cindy Baire – Vice President
Project Manager: David Carlon

3. The Reassessment Project:

Last Time – Full Value Update (traditional) 1970

Current Level of Assessment 4.9%

Overview of Project:

Data Collection – 2009/2010
Property Inventory Survey - Validation of Information
Sales Verification and Neighborhood Delineation
Valuation
Creation of New Full Market Value Assessments
Notices Mailed – February 4, 2011
Informal Reviews – February/March 2011
Grievance Day – May 26, 2011

date: Winter 2011

**TOWN OF CICERO
Department of Assessment
Education Course Outline**

**“UNDERSTANDING YOUR PROPERTY ASSESSMENT
AND
WHAT THE REASSESSMENT MEANS TO YOU”**

4. Full Value Assessment:

- The systematic process of reviewing and analyzing market data within specific neighborhoods to determine trends.
- Computerized valuation of all properties utilizing current sales data.
- Professional, experienced appraisers reviewing each property, taking into consideration condition, location factors, etc.
- Monitoring of current sales listing and closed activity to track trends
- Consistency within neighborhoods/streets

5. Determining Assessment Fairness:

Review Notice and Information Cover Letter

The Step Wise Process

- Review Assessment to Determine Fair Market Value
- Research Sales and Assessment Information within your Neighborhood (Books and Website)
- Compare to Similar Type Properties:
 - Style: Ranch to a Ranch
 - Age: 1960 House to a House from that Era
 - Location: Similar Neighborhood
 - Land: Similar Size/Acres
- Review Inventory Information Town has on Your Property
Double Check the Inventory to make sure it is right.
- If You Don't think Your Property Is Worth New Assessment (could not sell for this price) or you are not sure:
- Pick up Required Review Forms (or print from Website)
- Complete Review Forms and Submit for a Review or Non-Review
- Review Is Conducted and Notification of any Change Communicated
- If not satisfied, move on to Formal Grievance Process –
New York State form required. Grievance Day May 26, 2011

date: Winter 2011

**TOWN OF CICERO
Department of Assessment
Education Course Outline**

**"UNDERSTANDING YOUR PROPERTY ASSESSMENT
AND
WHAT THE REASSESSMENT MEANS TO YOU"**

6. Impact Notice See Attached
7. Web Page: <http://ocfintax.ongov.net/imate> (.PDF version of sale & assessment books)
8. Glossary of Terms: Basic definitions of terms commonly used in various forms and throughout the grievance process.
9. Summary: Focus on the Full Market Value of Your Property.

 Taxes are created from Budgets.

Important Dates	
Notices Mailed	February 4, 2011
Help Line Opens	February 7 through Feb. 18, 2011
Call for Review Appointment	February 7 through Feb. 18, 2011
Informal Reviews	February/March 2011
Last Day for Mail In Review	February 18, 2011
Taxable Status	March 1, 2011
Tentative Roll	May 1, 2011
Notification of Review Results	April 2011
Grievance Day	May 26, 2011
Final Roll	July 1, 2011

GLOSSARY OF TERMS

Set forth below are terms with definitions that have been modified for practical application. The reader may find different definitions from other published documents, however, concepts should be the same.

Assessment - This represents a property assessment in dollars, which is placed on the assessment roll according to each SBL. Tax levies are then compared to total assessment in order to create a tax rate.

Assessors Level of Assessment - This is the determined level of assessment in which the local taxing jurisdiction or assessors office determines their level which converts assessments to a uniform percentage of market value. Level of assessments can be different than equalization rates.

Building Style - For residential properties, this denotes the style of home which is often used as a criteria and yardstick for comparability. The style of homes vary considerably but include Old Style, Cape Cod, Ranch, Colonial, Split Level, et.

Equalization Rate - The New York State Office of Real Property Services (ORPS) annually samples all types of properties in given communities. From appraisals and sales, which are compared to assessments, weighted ratios are determined. State equalization rates have many uses, one of which is a yard stick that converts assessments to a market value standard.

Exemptions - Exemptions is a word to describe an assessment reduction where legally warranted. There are many types of exemptions, these include but are not limited to veterans exemptions, senior exemptions, industrial development agency exemption and local authorized exemptions under state law.

Final Roll Filing - In the Town of Cicero, this date is July 1 of each year and represents the date on which the roll is final. No changes can be made subsequent to this date, except for those authorized by the courts.

Grievance Day - In the Town of Cicero, May 26, 2011, the time in which property owners can protest their assessment before an independent grievance board.

Market Value - Market value in the real estate world represents the price which real estate will sell for considering willing sellers and buyers, transacting a contract at arm's length. Normal marketing time to create a sale between non-relatives is presumed.

Property Class - All properties in New York receive three digit numbers identifying their use. For example, residential single-family homes are known as 210.

Residential Ratios - This is the rate determined by ORPS through sample residential sales compared to assessments. A weighted average is computed and published annually.

SBL - Section, Block and Lot, a legal description taken from tax maps that identifies each legal tax entity.

SFLA - The computed square footage of a building or home considering outside dimensions.

Swis Code - This is a six-digit code used throughout New York State to identify incorporated communities.

GLOSSARY OF TERMS

(continued)

Tax Levy - This is the total budget or the amount of money that elected officials or board members resolve annually that must be raised to run government and school districts.

Tax Map - An official map showing the metes and boundaries of properties. New York State has a uniform mapping system, which was instituted statewide approximately 20 years ago. The maps for area localities are currently maintained by Onondaga County. A property is identified on these maps by its SBL number.

Tax Rate - This is a dollar amount expressed per 1,000 and representing the entire levy to be raised in any community divided by the total taxable assessment roll.

Tentative Roll Date - This is the date in which the preliminary assessment roll is filed, by publication in the official newspaper of the community. Assessments can be modified after the tentative roll has been filed. In the Town of Cicero the tentative roll date is May 1st of each year.

Year Built - As opposed to an effective age of real estate, the year built is the date in which the building was constructed.

Informal Review Form

CITY/TOWN OF _____

RESIDENTIAL REVIEW APPLICATION 2010

The following information is important for your informal review. Please fill out the property information below to the best of your ability, and add comparable assessments and/or recent sales you feel support your case on the back of this sheet. All information provided will be considered by the reviewer and becomes the property of the Assessor's Office.

SECTION I

The following information relates to the subject property and can be obtained from the Property Inventory books or from public information available on the Internet.

Please Print

1. SECTION, BLOCK & LOT NUMBER _____
2. PROPERTY TYPE (one family, two family, etc.) _____
3. PROPERTY ADDRESS _____
4. NAME AND PHONE # OF PROPERTY OWNER _____
5. NEW PRELIMINARY ASSESSMENT _____
6. REQUESTED ASSESSMENT _____
7. WHY? _____
8. PROPERTY DESCRIPTION:
 - A. STYLE OF HOUSE _____ (COLONIAL, OLD STYLE, RANCH, ETC.)
 - B. NUMBER OF RESIDENTIAL UNITS _____
 - C. BUILDING SQUARE FOOTAGE _____
 - D. YEAR BUILT _____
 - E. PRIOR SALES INFORMATION SALE PRICE _____ SALE DATE _____
9. INVENTORY CORRECTIONS

If any information provided by the Assessor regarding your property appears to be incorrect, or there are needed repairs to the property, please provide support for the change. This can be achieved by providing the following information:

- Property Survey
- Photographs of the Property
- Copy of the sales contract or recent appraisal
- Any additional information to support your claim

CITY/TOWN OF _____

RESIDENTIAL REVIEW APPLICATION 2010

SECTION II

Please Print

A. LIST FOUR COMPARABLE PROPERTIES (recent sales or assessments)

Sale 1. Location _____ S.B.L. _____
Sale Price _____ Sale Date _____
Square Footage _____ Style _____
Condition _____ Additional Features _____
Comments on Sales Comparison _____

Sale 2. Location _____ S.B.L. _____
Sale Price _____ Sale Date _____
Square Footage _____ Style _____
Condition _____ Additional Features _____
Comments on Sales Comparison _____

Sale 3. Location _____ S.B.L. _____
Sale Price _____ Sale Date _____
Square Footage _____ Style _____
Condition _____ Additional Features _____
Comments on Sales Comparison _____

Sale 4. Location _____ S.B.L. _____
Sale Price _____ Sale Date _____
Square Footage _____ Style _____
Condition _____ Additional Features _____
Comments on Sales Comparison _____

Based on the sale of the above properties, I believe that the estimated FULL MARKET VALUE for the subject property is _____.

I certify that all statements made on this application are true and correct to the best of my knowledge and belief. _____

Signature of Owner

Date

Informal Review Officer Determination Form

_____ Data Change _____ Sketch Change _____ Further Action Required

Reviewers Findings Sheet – Please Fill Out Completely and Legibly

City/Town of _____

I. General Information

1. S.B.L. Number _____ Phone Number _____
2. Owner Name _____
3. Property Address _____
4. Property Class Code _____
5. Tentative Assessed Value _____ Requested Value _____

II. Information Received

1. Style _____
Property Square Footage _____ Property Age _____
2. Sale of Property: Sale Date _____ Sale Amount _____
a. Validity: Yes _____ No _____
3. Appraisal of Property: Value _____ Date _____ Purpose _____ Yes _____ No _____
4. Comparable Sales Presented: _____ Yes _____ No _____
5. Comparable Assessment Presented: _____ Yes _____ No _____
6. Comments:
Property Items: _____ Other Items: _____

III. Changes: Date: _____ Reviewer: _____

YES: _____ NEW TOTAL: _____

NO: _____ NEW LAND: _____

REASON: _____

Assessor Override _____

FREQUENTLY ASKED QUESTIONS AND ANSWERS

REASSESSMENT PROJECT

FREQUENTLY ASKED QUESTIONS:

Q: I received my new assessment notice, what do I do now?

A: If you agree the new full value assessment is reasonable/accurate, you do not have to do anything.

If you disagree with the new full value assessment: **DON'T PANIC**

- Call the 800 number or register on-line for an Education Class and learn more about how to challenge your assessment
- Research other assessments and sales via the user-friendly books provided at various locations, including the library or on line at www.ongov.net
- Call the 800 number to schedule an Informal Hearing appointment

Q: Who can help me with this?

A: GAR and Assessment Staff stand ready to answer questions and assist in any way they can.

You can also check out the New York State Office of Real Property Tax Services at www.orpts.ny.us for information on reassessment projects in New York State

Q: Why is the Town doing this reassessment when the real estate market is declining?

A: A reassessment project does not raise assessments beyond current market values. New assessments are based on sales within the Town some properties in Town actually saw a decrease in their assessment. Also, the purpose of a reassessment project is to create fair and equitable property assessments for all properties in Town so tax levies are spread more evenly.

Some properties may see an increase in their assessment, which indicates they were previously under assessed and now will be paying their fair share of the tax burden.

REASSESSMENT PROJECT

FREQUENTLY ASKED QUESTIONS:

Q: What will happen to my exemption(s)?

A: If you are entitled to an exemption, you will receive the exemption at a full value amount. For example:

Basic STAR Exemption Prior to Reassessment = \$1,470

Basic STAR Exemption After Reassessment = \$30,000 (est.)

Q: Does New York State mandate Reassessment Projects?

A: No. New York State Real Property Tax Law (RPTL) does not mandate reassessment at full market value (100%), however RPTL Section 305 does require that all properties be assessed uniformly. Full value assessment is the most easily understood and frequent reassessments help keep fairness and uniformity.

Q: When was the last town wide reassessment completed in Cicero? Why hasn't more frequent reassessments occurred?

A: The last time a town wide reassessment was completed in Cicero is unknown but believed to be during the 1970's.

Typically the decision to conduct a reassessment is not publicly popular, due mostly to a lack of proper information and understanding of the process. Historically, reassessment projects did not involve the community in the process and promote transparency. Today, reassessment projects encourage property owner participation and education there by reducing anxieties.

REASSESSMENT PROJECT

FREQUENTLY ASKED QUESTIONS:

Q: How do we know this reassessment was conducted appropriately?

A: The Contractor hired to perform the reassessment has been in business for over 50 years in New York State and has a successful track record in completing these types of projects. In addition, Town Assessors, Brad Brennan, is NYS Certified as an assessor, a NYS Licensed Real Estate Appraiser and has experience in conducting reassessment projects. He also worked for the New York State Office of Real Property Tax Services and annually is required to maintain continuing education requirements. New York State Office of Real Property Tax Services monitors these projects to ensure compliance to NYS Rules and Regulations governing these types of projects. Ultimately will certify the validity of the assessments at the completion of the project (July 1, 2011).

The Contractor held routine project meetings whereby the Assessor and assessment staff, along with NYSORPTS staff attended and participated. NYSORPTS staff conducted independent sample reviews of each phase of the project.

Q: This reassessment is just a way for the Town to collect more tax revenue.

A: A reassessment project does not raise more taxes but simply redistributes the tax levies more fairly among all property owners. Each taxing jurisdiction (Town, County & Schools creates a budget/levy each year. This budget/levy is collected via the property tax. Fair assessments ensure each property owner is ONLY paying their fair share of this tax burden.

NYSORPTS INFORMATION

(continued)

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

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

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

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

When will I know my new assessment?

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

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

What information is on the tentative assessment roll?

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

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

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

Where can I learn more?

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

What are the benefits of frequent reassessments?

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

STATE OF NEW YORK
David A. Paterson, Governor

New York State
Department of Taxation and Finance
Acting Commissioner, Jamie Woodward

Office of Real Property Tax Services
Acting Deputy Commissioner, Victor Mallison

W. A. Harriman Campus
Albany, New York 12227

www.oprs.state.ny.us
(518) 591-5252

FAIR ASSESSMENTS

A Guide For Property Owners



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Why does State Aid require 100 percent of market value?

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

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

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

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

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

What happens during a reassessment?

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

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

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

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

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

Does New York State require reassessments?

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

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

For More Information

The ORPS website (www.orps.state.ny.us) has links to various publications and information:

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

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



NYS Department of Taxation and Finance

Office of Real Property Tax Services

W. A. Harriman Campus

Albany, New York 12227

Reassessment Frequently Asked Questions



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

Why is my municipality doing a reassessment?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Myth #5 Tax rates are good indicators of tax increases

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

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

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

Myth #6 A cap on assessments would lower property tax burdens

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

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

Myth #7 I have to be 65 to get the STAR exemption

All New Yorkers who own and live in their one-, two-, or three-family home, condominium, cooperative apartment, mobile home or farm home are eligible for the Basic STAR tax cut on their primary residence. There are no age or income limitations with Basic STAR.

Seniors with incomes not exceeding the state-wide standard may be eligible for the Enhanced STAR exemption. Applicants need only be 65 years of age as of December 31 of the year in which the exemption will begin. If you think you may be eligible, please contact your assessor for more information.

Myth #8 The STAR exemption is ending

The STAR program does not have a sunset (or expiration) date. In other words, NY's homeowners will continue to benefit from STAR unless the Legislature votes to end it.

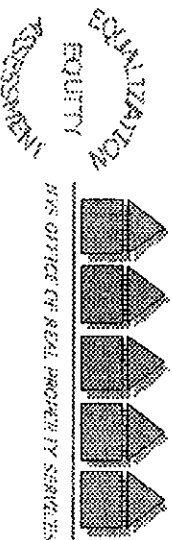
PROPERTY TAX MYTHS & MISUNDERSTANDINGS

STATE OF NEW YORK
David A. Paterson, Governor



New York State Office of Real Property Services
W/A Hartman State Campus
Albany, NY 12227

Phone: 518-591-5233



www.orps.state.ny.us

June 2010

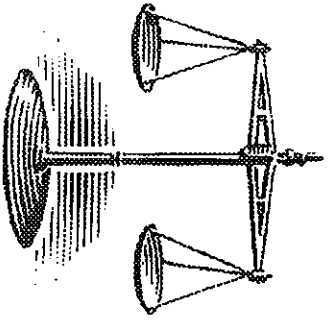
Myth #1

Assessors determine property taxes

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

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

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



Myth #2

Taxes are high because of assessments

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

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

If you still feel that your assessment is too high, we recommend that you informally discuss your concerns with your assessor. More information on the grievance process is available from your assessor's office and online: www.orps.state.ny.us

Myth #3

NY State collects too much money through property taxes

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

Myth #4

Equalization rates can correct unfair assessments

Equalization rates are determined by the State Office of Real Property Services and represent the overall ratio of a municipality's total assessed value to the municipality's total market value. Because equalization rates are municipal wide measures, they are not intended to correct unfair individual assessments in a city or town. The assessor has the primary role in ensuring the fairness of individual assessments, subject to the right of owners to seek administrative and judicial review of assessments.

While equalization rates have many uses, they are most commonly known for their use in apportioning property taxes among municipal segments of school districts and counties. In order for a school district or county to fairly distribute its property tax levy (the total amount of taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipality or municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

In the apportionment process, the equalization rate is used to estimate the total market value of an entire municipality and/or segments of municipalities. The formula used for this calculation is:

$$\frac{\text{Current Total Assessed Value of Municipality or Segment}}{\text{Current Equalization Rate}} = \frac{\text{Total Market Value Estimate (also known as Equalized Full Value) of Municipality or Segment}}{\text{Equalized Full Value of Municipality or Segment}}$$