

Date: July 2009

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

**“UNDERSTANDING THE REASSESSMENT PROCESS
AND
PROJECT ORIENTATION”**

Town Assessor: Brad Brennan, CRA, SCAA

GAR Associates, Inc. :
Project Staff:

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

1. Introduction: The purpose of this course is to:
 - ⇒ Introduce property owners to the reassessment project by providing an understanding of the process and the need for current value estimates.
 - ⇒ Provide a timeline of events through 2011
 - ⇒ Provide an overview of the data collection process and the importance of having accurate and current inventory
 - ⇒ Review the data survey and assist with its completion

2. History:
 - Last Reassessment - Date Unknown, believed to be prior to 1970
 - Current level of assessment - 4.9%
 - Total Parcels – 13,550
 - Town of Cicero and Salina share assessor

**Current Assessment ÷ Equalization Rate = Full Value Assessment
(Market Value Estimate)**

Example = \$10,000 ÷ .049 = \$204,000

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3. Assessment Department Functions:
- Maintaining assessment roll, building permits, grievances, sales transactions, inventory data, etc.
 - Processing Exemptions: STAR, Senior, Veterans, Disability, etc.
 - Filing Assessment Roll to process tax levy
 - Assisting Public with Information
 - Processing a variety of reports for Town and Property Owner Use
4. The Reassessment Project - Project Overview and Important Dates:

<i>Project Goal: Fairness and Equality for All Property Owners</i>

- Education/Awareness Workshop #1 – Data Collection/Verification (July 2009)
- Property Inventory Survey (July 2009)
Due August 7, 2009
- Data Collection/Site Inspections - (August 2009 – April 2010)
- Data Mailer – (April 2010 – June 2010)
- Sales Verification – (April 2010 – July 2010)
- Valuation Process / Field Review - (July 2010 – November 2010)
- Education/Awareness Workshop #2- Valuation Process – (Fall 2010)

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- Notification of New Assessments to Property Owners – (February 2011)
- Education/Awareness Workshop #3 – Preparation in Receipt of New Assessments and How to Challenge Your Assessment - (Feb 2011)
- Informal Reviews - (February – March 2011)
- Notification of Decisions From Informal Hearing Process - (April 2011)
- BAR – Grievance Day 1st Tuesday in June - 2011
- Notification of Decisions from BAR – June, 2011
- Final Assessment Roll Filed – July 1, 2011
- School Taxes in Sept. 2011 / County-Town Taxes in Feb 2012

5. Property Inventory Survey:

- Importance of Property Owner Participation
- Review Survey Form
- How Collectors will use the information
- Site Inspections
 - exterior measurements
 - collection of all inventory
 - Photograph of front and rear
 - Door hanger
- Interior Inspections
- Call First List
- Do Not Enter List

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6. 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 (from street) each property, taking into consideration condition, location factors, etc.
 - Monitoring of current sales listing and closed activity to track trends
 - Consistency within neighborhoods/streets

7. Glossary of Terms: Basic definitions of terms commonly used in various forms and throughout the grievance process.

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, etc.

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 including but not limited to veterans exemptions, old age exemptions, industrial development agency exemption and local authorized exemptions under state law. All exemptions must be filed by March 1.

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, it is the 1st Tuesday in June, 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.

GLOSSARY OF TERMS

(continued)

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

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.

Valuation Date – In appraisals for assessment roll purposes, the date of a value estimate is clearly defined by the New York State Real Property Tax Law (RPTL). "All real property subject to taxation ... shall be valued as of the preceding first day of July."

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

TAX IMPACT EXAMPLE

$$\frac{\text{Tax Levy (Budget)}}{\text{Total Taxable Assessment}} = \text{Tax Rate}$$

Scenario 1: (Prior to Reassessment)

$$\frac{\$2,500,000}{\text{_____}} = \$25/\text{per thousand}$$

\$100,000,000 (@ 5% of full value)

Budget = \$2,500,000

Taxable Value = \$100,000,000

Scenario 2: (After Reassessment)

$$\frac{\$2,500,000}{\text{_____}} = \$1.25/\text{per thousand}$$

\$2,000,000,000

Budget stays same

Taxable value increase due to reassessment (example is equalized) by 1900%

Tax rate drops 95%

ONONDAGA COUNTY EQUALIZATION RATES

<i>Swiss</i>	<i>Name</i>	<i>Eq. Rate</i>	<i>Tax Rate (1)</i>	<i>As of</i>
311500 City	Syracuse	84.50	\$37.83	07/16/09
312000 Town	Camillus	100.00	\$7.34	06/09/09
312200 Town	Cicero	4.90	\$112.02	05/19/09
312400 Town	Clay	4.32	\$80.57	05/19/09
312600 Town	Dewitt	100.00	\$7.92	06/02/09
312800 Town	Elbridge	100.00	\$6.87	06/09/09
313000 Town	Fabius	91.00	\$8.28	05/19/09
313200 Town	Geddes	93.00	\$10.25	05/19/09
313400 Town	LaFayette	98.00	\$8.26	05/19/09
313600 Town	Lysander	100.00	\$4.72	06/09/09
313800 Town	Manlius	100.00	\$7.24	06/02/09
314000 Town	Marcellus	99.00	\$7.22	05/19/09
314200 Town	Onondaga	100.00	\$3.80	06/02/09
314400 Town	Otisco	2.19	\$172.94	05/19/09
314600 Town	Pompey	91.00	\$7.41	05/19/09
314800 Town	Salina	100.00	\$4.14	06/09/09
315000 Town	Skaneateles	100.00	\$8.79	06/16/09
315200 Town	Spafford	100.00	\$11.12	06/09/09
315400 Town	Tully	100.00	\$7.73	05/19/09
315600 Town	Van Buren	100.00	\$4.56	06/09/09

TOWN OF CICERO
DEPARTMENT OF ASSESSMENT
REASSESSMENT PROJECT
PUBLIC EDUCATION CLASS
COURSE EVALUATION

Please complete the following questions:

- | | | | |
|----|---|----------|---------|
| 1. | Did the course meet your expectations? | _____yes | _____no |
| 2. | Do you have a better understanding of the reassessment process? | _____yes | _____no |
| 3. | Was the information presented well? | _____yes | _____no |
| 4. | Were the instructors easy to understand and did they answer questions well? | _____yes | _____no |
| 5. | Would you recommend this class? | _____yes | _____no |

Comments: _____

Print Name Sign/date