

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

2010 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 – June 7, 2011- Tentative

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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 June 7, 2011 -Tentative

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6. Impact Notice      See Attached
7. Web Page:            [www.ciceronewyork.net](http://www.ciceronewyork.net)    (.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. 23, 2011
Call for Review Appointment	February 7 through Feb. 23, 2011
Informal Reviews	February/ March 2011
Last Day for Mail In Review	March 28, 2011
Taxable Status	March 1, 2011
Tentative Roll	May 1, 2011
Notification of Review Results	April 2011
Grievance Day	June 7, 2011- Tentative
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 an 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 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, June 7, 2011 (Tentative), 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 20.

**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 through taxes 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 1<sup>st</sup> 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.

County of Onondaga  
Town of Cicero

**2011 ASSESSMENT NOTIFICATION**  
FOR INFORMATION ONLY - THIS IS NOT A TAX BILL

PARCEL INFORMATION

312289

EXEMPTIONS

41854 - STAR B

OWNER INFORMATION

210 - 1 Family Res  
Front Feet-85.00 Depth-125.00

You are hereby notified in accordance with the requirements of Section 511 of the Real Property Tax Law of your preliminary assessment. New York State law requires all properties 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 Town of Cicero have been reviewed and adjusted as necessary.

Year	Assessed Value	Level of Assessment	Market Value
2010	\$5,421	4.90%	\$110,633
2011	\$110,000	100.00%	\$110,000
<b>Net Change</b>	<b>\$104,579</b>		

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 2011 assessment been in place. **This is a hypothetical estimate based on prior year tax levies and does NOT represent your actual future tax liability.**

	2010 Taxable Assessed Value *	2011 Preliminary Taxable Assessed Value *	Approximate Tax Liability	
			2010	2011
COUNTY	\$5,421	\$110,000	\$602	\$543
TOWN	\$5,421	\$110,000	\$346	\$313
SCHOOL	\$3,951	\$80,000	\$1,661	\$1,472
Approximate Total Taxes:			\$2,609	\$2,328
Decrease in Estimated Taxes:				-\$281

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: 6/7/2011** 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](http://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.

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

**Scenario 1: (Prior to Revaluation)**

$$\frac{\$1,500,000}{\text{_____}} = \$30/\text{per thousand}$$

**\$50,000,000 (@75% of value)**

**Budget = \$1,500,000**  
**Taxable Value = \$50,000,000**

**Scenario 2: (After Revaluation)**

$$\frac{\$1,500,000}{\text{_____}} = \$21.40/\text{per thousand}$$

**\$70,000,000**

**Budget stays same**  
**Taxable value increase due to revaluation**  
**Tax rate drops**

## Property Items that Can Effect Value:

### Primary:

1. Location = Neighborhood  
Waterfront, Village, utilities  
Similar type homes (age, style, condition)
2. Style = Ranch to Ranch  
Capes to Capes  
Old Style to Old Style, etc.
3. Size = SFLA (Square Foot Living Area)  
Exterior Measurements of Heated Living Area  
Does Not Include Garage, Porches, Sheds – or any  
unheated enclosed areas
4. Age = Year built, effective age (year renovated)
5. Condition = Poor – Needs A lot of work  
Fair – Needs some work  
Normal – Most properties  
Good – Above typical improvements  
Excellent – Many Upgrades
6. Lot Size: Acreage versus village lot

### Secondary:

7. No. Bedrooms: 1 vs 2  
3 vs 4
8. No. Bathrooms 1 vs 2
9. Other = Garage  
Basement type  
Pool  
Out buildings (barns, pole barns, etc.)  
Exterior wall (siding, brick etc.)

CITY/TOWN OF \_\_\_\_\_

**RESIDENTIAL REVIEW APPLICATION 2011**

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 2011**

**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**

**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