

Agency Programs/Activities: Inventory and Key Data  
Office of Real Property Services  
SPECIAL REVENUE FUND DISBURSEMENTS BY PROGRAM/ACTIVITY

Relation to Core Mission (H/M/L)	Program/Activity	Spending Category (SO, ATL, CAP)	3/31/09 FTEs (All Funds)	General Fund Disbursements (\$000s)			State Special Revenue Funds Disbursements (\$000s)			Capital Projects Funds Disbursements (\$000s)									
				2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected	2006-07 Actual	2007-08 Actual	2008-09 Plan	2009-10 Projected				
				SEE NEXT PAGE FOR ATL									NOT APPLICABLE						
	<u>STATE RATES:</u>																		
H	Equalization Rates - Data Collection	SO	18.0					\$2,092,821	\$2,078,760	\$2,169,234	\$2,175,099								
H	Equalization Rates - Market Analysis	SO	19.0					\$2,174,890	\$2,160,280	\$2,254,302	\$2,260,397								
H	Equalization Rates - Data Analysis and Review	SO	20.0					\$2,339,035	\$2,323,320	\$2,424,438	\$2,430,993								
H	Equalization Rates - Calculation	SO	17.0					\$1,969,714	\$1,956,480	\$2,041,632	\$2,047,152								
H	Appraisals	SO	43.0					\$4,965,320	\$4,931,960	\$5,146,614	\$5,160,529								
L	Other Rates and Ratios	SO	3.5					\$410,357	\$407,600	\$425,340	\$426,490								
	<u>STATE ASSESSMENTS:</u>																		
H	State Owned Land Assessment Approvals	SO	15.0					\$1,723,499	\$1,711,920	\$1,786,428	\$1,791,258								
M	Special Franchise Assessments	SO	26.5					\$3,077,678	\$3,057,000	\$3,190,050	\$3,198,675								
M	Railroad Ceilings	SO	7.0					\$779,678	\$774,440	\$808,146	\$810,330								
M	Oil and Gas Assessment Ceilings	SO	0.5					\$41,036	\$40,760	\$42,534	\$42,650								
L	Agricultural Assessment Ceilings	SO	1.5					\$205,179	\$203,800	\$212,670	\$213,245								
	<u>REASSESSMENT SUPPORT:</u>																		
H	General Support	SO	51.0					\$5,668,105	\$5,628,660	\$6,082,362	\$6,098,807								
H	Advisory Appraisal	SO	26.0					\$3,036,642	\$3,016,240	\$3,147,516	\$3,156,026								
	<u>LOCAL SUPPORT:</u>																		
H	RPS - Systems	SO	25.5					\$2,954,570	\$2,934,720	\$3,062,448	\$3,070,728								
H	RPS - Support	SO	36.5					\$4,226,677	\$4,198,260	\$4,381,002	\$4,392,847								
M	Regional Support	SO	13.0					\$1,436,250	\$1,426,600	\$1,488,690	\$1,492,715								
M	General Support - Assessors Manual, Tax Mapping, Opinions of Counsel, etc.	SO	9.0					\$1,025,893	\$1,019,000	\$1,063,350	\$1,066,225								
M	STAR	SO	7.0					\$779,678	\$774,440	\$808,146	\$810,331								
L	Training and Certification	SO	17.0					\$1,928,678	\$1,915,720	\$1,999,098	\$2,004,503								
	TOTALS		356.0					\$41,035,700	\$40,760,000	\$42,534,000	\$42,649,000								



New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Equalization Rates (Data Collection; Market Analysis; Data Analysis and Review; and Calculation) Part 1

**Mandate:**

Section 202(b) of the RPTL mandates the establishment of state equalization rates and Article 12 of the RPTL contains additional mandates regarding how and when equalization rates are established.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

State equalization rates measure the level of assessment in each city and town each year. The major uses of these rates include the apportionment of taxes by school districts and counties, the determination of state aid to education, the determination of various exemption amounts and the use by taxpayers to show inequities in assessments. In municipalities that are conducting reassessments the establishment of equalization rates are based on ratio studies and the review of the market analysis done by the local assessor. In municipalities that are not conducting reassessments the establishment of equalization rates are based on ratio studies and the appraisal of a sample of properties within the municipality. The first State equalization program was established in 1859 and the function was moved to this agency's predecessor in 1949. The first rates were established by that body in 1954.

The four major components of the equalization rate process are: 1) Data Collection - the collection, review, processing and analysis of assessment roll and sales data for use in the equalization program. 2) Market Analysis - the review of the real estate market data to estimate the market value of each of the approximately 1,000 assessing units. 3) Data Analysis and Review - the sharing of data with local governments and the review of data submitted by local governments prior to the establishment of equalization rates. 4) Calculation - the administration of the rate process including the establishment of tentative equalization rates, the complaint review process and the establishment of final equalization rates.

**Issues:**

There are approximately 1,000 assessing units in the state and the median number of parcels in an assessing unit is approximately 2,000. It is difficult to accurately determine the equalization rates in municipalities that have a small number of parcels and few property sales. In addition, in municipalities that are not conducting a reassessment, ORPS has the added expense of conducting appraisals of individual parcels. We could reduce our costs if more municipalities joined together to form larger assessing units and if they conducted reassessments on at least a periodic basis.

**Population Served:**

Local taxing jurisdictions for use in apportioning taxes, the Education Department for use in determining state aid and taxpayers for use in showing assessment inequities.

**Performance Measures:**

Establishment of equalization rates at least 30 days prior to the levy of taxes. The percentage of equalization rates that are equal to the level of assessment claimed by the assessor. The number of equalization rates established.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

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There are approximately 1,000 assessing units in the state and the median number of parcels in an assessing unit is approximately 2,000. It is difficult to accurately determine the equalization rates in municipalities that have a small number of parcels and few property sales. In addition, in municipalities that are not conducting a reassessment, ORPS has the added expense of conducting appraisals of individual parcels. We could reduce our costs if more municipalities joined together to form larger assessing units and if they conducted reassessments on at least a periodic basis.

**Population Served:**

Local taxing jurisdictions for use in apportioning taxes, the Education Department for use in determining state aid and taxpayers for use in showing assessment inequities.

**Performance Measures:**

Establishment of equalization rates at least 30 days prior to the levy of taxes. The percentage of equalization rates that are equal to the level of assessment claimed by the assessor. The number of equalization rates established.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Equalization Rates (inc. Residential Assessment Ratios) Part 2

**Mandate:**

Section 738 of the RPTL mandates the establishment of residential assessment ratios (RAR).

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Section 738 of the RPTL requires ORPS to establish a residential assessment ratio (RAR) for every assessing unit. The RAR represents the ratio of assessed value to market value for residential property in a municipality. The RAR can be used by owners of residential property as evidence in challenging their assessments. The RAR is needed because in some municipalities the level of assessment for residential property is significantly lower than the overall level of assessment in the municipality. The RAR law was enacted in 1981 and was modified in 2008 to change how the RAR is calculated. It is now the level of assessment of residential property used in the calculation of the state equalization rate.

**Issues:**

Section 305 of the RPTL requires that all real property in each assessing unit shall be assessed at a uniform percentage of value. If every municipality in the state was in compliance with section 305, we would not need residential assessment ratios. We should encourage every municipality to be in compliance with section 305.

**Population Served:**

Owners of residential properties for use in grieving their assessments.

**Performance Measures:**

Establishment of residential assessment ratios at least 60 days prior to tentative roll date.

New York State Office of Real Property Services  
**PROGRAM INFORMATION SHEET**

**Program:** State Rates- Appraisals

**Mandate:**

Section 202(b) of the RPTL mandates the establishment of state equalization rates.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

State equalization rates measure the level of assessment in each city and town each year. In municipalities that are not conducting reassessments, one of the methodologies used to establish equalization rates is a statistical sample of parcels using appraisals. ORPS visits non-reassessment communities and values specific parcels identified in the statistical sampling. This estimate of full value is compared to assessed values to determine the equalization rate. The increase in the number of municipalities conducting reassessments has helped to reduce the number of appraisals needed.

**Issues:**

The number of individual parcel appraisals has decreased with the advent of the annual reassessment program. However, each year, ORPS still conducts appraisals for approximately 4000 parcels out of the over 5.5 million parcels in New York State. These appraisals are completed annually for approximately 20% of the States assessing units. In addition, appraisals of over 4600 Non-Forest Taxable State Owned Land parcels are completed periodically.

**Population Served:**

Local taxing jurisdictions for use in apportioning taxes, the Education Department for use in determining state aid and for taxpayers for use in showing assessment inequities.

**Performance Measures:**

Appraisals are completed in time to establish equalization rates at least 30 days prior to the levy of taxes

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Other Rates/Ratios Part 1 (Apportionment Rates)

**Mandate:**

Section 847 of the RPTL mandates the establishment of apportionment rates for the apportionment of county taxes and section 1316 of the RPTL mandates the establishment of apportionment rates for the apportionment of school taxes.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Sections 847 and 1316 of the RPTL provide an optional alternative method for apportioning taxes in school districts and counties that contain a large property that is assessed at a significantly different level of assessment than other property in the municipality. Without the use of apportionment rates, this situation may lead to disparities in the apportionment of taxes. For example, if a town contains a large property and assesses it at a significantly higher percentage of value than other property in the town, school taxes on homes within the town will tend to be lower than school taxes on comparable homes in other towns in the same taxing jurisdiction. The objective of these laws is to give the taxing jurisdiction the ability to eliminate these disparities among the non-large properties, so that comparable properties within the taxing jurisdiction pay similar amounts in taxes. The law requires ORPS to establish these apportionment rates and then gives the local taxing jurisdiction the option to use the rates in the apportionment of taxes. In 2007 we established apportionment rates for 28 municipalities. In 2007 there were no school districts and no counties that opted to use the apportionment rates. These laws were enacted in 2002.

**Issues:**

1) Section 305 of the RPTL requires that all real property in each assessing unit shall be assessed at a uniform percentage of value. Apportionment rates are only established when a municipality is significantly over-assessing or under-assessing a large property. If every municipality in the state was in compliance with section 305, we would not need to establish any apportionment rates. 2) In 2007 there were no school districts and no counties that opted to use the apportionment rates. Based on items 1 and 2 we should consider repealing sections 847 and 1316 of the RPTL.

**Population Served:**

Local government (approximately 30 school districts and 15 counties - the number vary by year based on assessment practices) and taxpayers in these taxing jurisdictions.

**Performance Measures:**

Establishment of apportionment rate within 5 days of establishment of final State equalization rates.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Other Rates/Ratios Part 2 (Segment Rates)

**Mandate:**

Section 1230 of the RPTL mandates the establishment of segment rates for 10 specific school districts for use in the aid to education formula and section 1314(2) of the RPTL mandates the establish of segment rates for school tax apportionment.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Section 1230 requires ORPS to establish segment rates for 10 specific school districts. These rates are used instead of the State equalization rate to determine the total value of property in the school district for use in the state aid to education formula. These rates are needed because historically the level of assessment in these school district segments are at a higher level than the municipal-wide level of assessment. Section 1314(2) allows any taxpayer to request a segment rate if they can show that the level of assessment in a school district segment is significantly different than the municipal-wide level of assessment. In a typical year we receive requests for segment rates for approximately 5 to 10 school district segments. In 2008 we received requests for 7 school district segments and ORPS established segment rates for 5 of these segments. Section 1230 was enacted in 1992 and was amended in 2006 to add an additional school district. Section 1314 was enacted in 1958.

**Issues:**

Section 305 of the RPTL requires that all real property in each assessing unit (excluding Nassau County and New York city) shall be assessed at a uniform percentage of value. Segment rates are only needed when the level of assessment in a school district is significantly different than the municipal-wide level of assessment. If every municipality in the state was in compliance with section 305, we would not need to establish any segment rates. We should encourage every municipality to be in compliance with section 305 so that we can repeal sections 1230 and 1314(2) of the RPTL.

**Population Served:**

Local government (approximately 15 school districts - the number vary by year based on assessment practices) and taxpayers in these school districts. The State Education Department.

**Performance Measures:**

Establishment of segment rates pursuant to section 1230 within 30 days of establishment of final state equalization rates and establishment of segment rates pursuant to section 1314(2) at least 30 days prior to school tax levy.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Other Rates/Ratios Part 3 (Special Ratios)

**Mandate:**

Article 12A of the RPTL mandates the establishment of special ratios for the Big 5 cities (Buffalo, New York, Rochester, Syracuse and Yonkers) and Article 12B of the RPTL mandates the establishment of special ratios for city school districts.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Special ratios are established for the Big 5 cities for use in computing constitutional tax and debt limits. Special ratios are established for the city school districts for use in computing constitutional debt limits. Special ratios are a set of five ratios that measure the value of property in a municipality as of five different valuation dates. Prior to the law requiring the establishment of special ratios, tax and debt limits were determined using state equalization rates that are based on property values at a single point in time. Because the special ratios are based on five different valuation dates, they are less likely to result in rapid increases or decreases in estimates of property values and therefore tax and debt limits. The legislation mandating special ratios was enacted in 1968.

**Issues:**

There are simpler and less costly methods to avoid fluctuation in tax and debt limits that would not require ORPS to establish special ratios. Any change to the law would impact the Big 5 cities and city school districts and would probably face scrutiny from these local governments.

**Population Served:**

Local government (5 cities and 70 school districts).

**Performance Measures:**

Establishment of special ratios at least 120 days prior to the start of the fiscal year for the city or city school district.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Rates - Other Rates/Ratios Part 4 (Village Rates)

**Mandate:**

Section 202(b) of the RPTL mandates the establishment of state equalization rates and Article 12 of the RPTL contains additional mandates regarding how and when equalization rates are established.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Villages in New York State are located within towns. The towns are responsible for developing assessed values for every parcel within their municipality and producing an assessment roll. Villages have the option of using the town assessment roll to levy taxes or to create their own separate and distinct assessment roll. Approximately 75 percent of the villages in New York State have opted to use the town assessment roll to levy taxes. The other 142 villages have decided to be assessing units. In these 142 villages the property owner has both a village assessment and a town assessment. ORPS is required to establish state equalization rates for the 142 villages that have opted to be assessing units.

State equalization rates for villages measure the level of assessment in each village assessing unit each year. The major uses of these rates include the determination of special franchise assessments, the determination of certain exemption amounts, the determination of tax limits and the use by taxpayers to show inequities in assessments. The first State equalization program was established in 1859 and the function was moved to this agency's predecessor in 1949. The first rates were established by that body in 1954.

**Issues:**

The 142 villages that prepare assessment rolls are duplicating the work that is performed by the town. If these 142 villages opted to use the town assessment roll then ORPS would not need to establish equalization rate for these villages.

**Population Served:**

The 142 villages that opted to be assessing units.

**Performance Measures:**

Establishment of final equalization rates prior to the levy of taxes.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Assessments - State Owned Land Assessment Approvals

**Mandate:**

Section 404, 532, 533, 534, 536, 542, 545 RPTL  
Section 15-2115 and Title 3, Article 49, Environmental Conservation Law

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

The practice of taxing State land in New York began in 1886, when legislation permitting taxation of state-owned land in the Adirondack and Catskill regions was enacted. Since then, taxable status has been extended to other types of land throughout the state. Section 404 of the RPTL states that lands owned by the State are generally exempt from taxation. However, certain lands owned by the State are taxable for specific taxing purposes in accordance with various sections of the Real Property Tax Law and Environmental Conservation Law.

Staff reviews new acquisitions of State land and determines whether the property is taxable or exempt in accordance with statute. Staff is also required to provide a list of taxable State land to each municipality on an annual basis (currently 477 municipalities). Locally determined assessments of taxable State land are reviewed and approved by ORPS annually. If staff finds that state owned land is being over-assessed, a grievance will be filed in order to protect the State's interest. Staff will also recommend whether judicial review of the assessments is also appropriate. Staff makes a determination of over-assessment based on the valuation of both forest and non-forest property by regional staff. In the case of forested property, staff provides their values to assessing units upon request.

The Office of Real Property Services is also responsible for determining the taxable status of conservation easements as well as the establishment of any transition assessments and Adirondack Park or River Regulating District aggregate additional assessments.

**Issues:**

New York State paid approximately \$173 million in property taxes on the 2007 assessment roll. The decision by Judge Walker in Dillenberg v. Pataki (Nov. 2007) found inequities in the current statutory approach to whether State owned land is taxable or not. The supervisor of the Town of Arkwright challenged the constitutionality of various NYS statutes related to whether the State pays taxes or not on land it owns. The court recognized that there is a disparity in taxes imposed upon State-owned lands located in some municipalities but not on the same type of property located in others. The court further found that there is no rational basis for the different treatment and "permanently enjoined Defendants, their agents and employees, from paying taxes and/or payments in lieu of taxes on State-owned land to counties, municipalities, school districts or special districts in some communities in New York State while not paying taxes on State-owned land similarly situated elsewhere in New York State." The order is stayed pending appeal, which the Attorney General has filed. The Court's decision relative to the appeal may have a dramatic impact on the amount of taxes paid by New York State as well as the workload of the unit responsible for administering the State Land program.

**Population Served:**

New York State (as a taxpayer), Local government officials and taxpayers.

**Performance Measures:**

In 1997 New York State's projected tax payments on State owned land was \$94,797,287. Ten years later, the projected tax payments are \$173,234,914 - an increase of 84%.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Assessments - Special Franchise Assessments

**Mandate:**

RPTL Section 202 (a), RPTL Article 6

**Mandated Funding Level:**

The special franchise program is self funding. All costs are charged back to the owners of special franchise property.

**Brief Description/History/Background:**

For over 100 years, utility property located in the public right of way has been subject to a Special Franchise Assessment. The annual assessment of special franchise is the responsibility of the State Board of Real Property Services, and the preparation of special franchise full values/assessments for the Board is a function of State Valuation Services (SVS). The assessment process requires the acquisition of valuation data principally from the owners of the franchises, assessors and regulatory agencies. Data is valued and analyzed to compute the special franchise, both the right to occupy the public right of way and the tangible real property. Annually ORPS certifies approximately 6,500 special franchise values to over 1100 municipalities and 200 companies with a market value in excess of \$34.9 billion dollars. ORPS's working relationship with Local Government and Special Franchise Owners has reduced the number of complaints filed.

**Issues:**

Valuation of CATV & Telecommunication property, Lack of enforcement of filing inventory requirements, current and potential future litigation

**Population Served:**

Local Government ( (statewide) / taxpayers (utility companies)

**Performance Measures:**

Final Special Franchise Assessments/ full values delivered 30 days before tentative roll date.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Assessments - Railroad Ceilings

**Mandate:**

RPTL Section 202 (m); RPTL Article 4, Titles 2A & 2B

**Mandated Funding Level:**

The railroad ceiling program is self funding. All costs associated with the program are charged back to the owners of railroad transportation property.

**Brief Description/History/Background:**

ORPS computes a railroad ceiling for all railroad transportation property, in each assessing unit, where property is located. The ceiling is the maximum amount of assessed value that can be used when levying taxes on railroad transportation property. The difference between the State's established ceiling and the locally determined assessment is the exemption. In practice, most assessors do not independently value railroad property, but rather they assess the property using the actual ceiling values. Local Governments in most cases lack inventory and the technical knowledge and experience to value railroad transportation properties. Each assessment roll ORPS certifies approximately 420 Railroad Ceilings with a estimated market value over \$1.5 billion dollars.

**Issues:**

2009 Railroad Ceilings will see a substantial decrease in values due to the Railroad Infrastructure Act of 2002

**Population Served:**

Local Government ( 400 cities/towns)/ taxpayers (Railroad Owners)

**Performance Measures:**

Final Railroad Ceilings delivered 30 dates before Tentative Roll Date. 99% of Railroad Ceilings met the performance standard.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Assessments - Oil & Gas Assessment Ceilings

**Mandate:**

Title 5 of Article 5 Section 594

**Mandated Funding Level:**

The oil & gas program is self funding. All costs are charged back to oil and gas producers.

**Brief Description/History/Background:**

Article 5 of the Real Property Tax Law (RPTL) provides a uniform, statewide method of valuing oil and gas producing properties for real property tax purposes. It mandates the assessment of oil and gas properties in production separately from all other interests in the property (e.g., land, buildings). ORPS is responsible for determining and certifying the appropriate unit of production value for use in the assessment of oil and gas rights. ORPS annually establishes these units of production values and certifies them to assessors for use in assessing oil and gas economic units. For oil, the unit of production value is a dollar amount per barrel (bbl) of oil produced. For gas, the unit of production value is a dollar amount per 1,000 cubic feet (mcf) of gas produced. With interest in exploration of the Marcellus Shale and Trenton Black River, the annual production in New York State has increased the program's awareness because of this interest in gas exploration.

**Issues:**

Lack of filing inventory requirements  
uniformity in assessment of Oil & Gas Properties if done by Local Government

Lack of

**Population Served:**

Local Government / Taxpayers (Oil & Gas Producers)

**Performance Measures:**

Final Oil & Gas Unit of Production Values established 60 days before Tentative Roll Date.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** State Assessments - Agricultural Assessment Ceilings

**Mandate:**

Article 25AA Agriculture and Markets Law also known as the Agricultural Districts Law.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

This law was enacted in 1971. The responsibilities of administering the agricultural assessment program include computing agricultural assessment values and annually certifying them to assessors. A visible component of the Agricultural Districts Law of the Department of Agriculture and Markets, agricultural assessments provide property tax relief to farmland in areas where nonagricultural pressures cause land to be valued higher than the agricultural assessment value. Grounded in the state's constitution, the program contributes to the State's overall policy of maintaining a strong, competitive economic climate for New York State's agricultural industry.

**Issues:**

Cornell University has completed a preliminary study on general farm valuation, a continuation of that study will be sought next fiscal year.

**Population Served:**

Local Government (800 +/- cities/towns) and taxpayers (agricultural landowners- 66,000 parcels or about 5 million acres exemption value \$4.8 billion)

**Performance Measures:**

Agricultural Assessment Values are computed annually and certified to assessors to be used in their exemption calculation by January 1.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Reassessment Support - General Support

**Mandate:**

Section 202 (e) RPTL states that the State Board shall have the general supervision of the function of assessing throughout the state, and Section 202 (f) states in part that the State Board shall advise and assist assessors and other officials whose duties relate to assessments.

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

This program involves the functions performed by ORPS to help local governments prepare for, and complete, real property reassessment projects. ORPS staff have skills in the areas of public relations, project planning, contractor relations, parcel inventory data collection, technical software necessary to value parcels and administer the property tax, parcel valuation, reassessment processes, etc. ORPS has been consulting with and building the capacity of local governments to perform these critical functions since the Assessment Improvement Act in the 1970's. The reassessments themselves are important for the equitable distribution of the real property tax, and provide vital data to ORPS that is necessary to keep the costs of our other statutory programs under control (such as the State Equalization Rate program).

**Issues:**

Over time ORPS has moved from a model of direct involvement where we performed some of the reassessment functions directly, to a model where we consult with the local governments to help them manage the reassessment project or help them build their internal capacity to complete further reassessments in the future. Also, there is no statutory mandate for periodic completion of reassessment. For these reasons there is great variation across the State in the level of assessment equity achieved by local governments. This is all occurring in an environment of strained resources and limited access to the expertise needed to effectively provide fairness to taxpayers.

**Population Served:**

Taxpayers of the State, including individual citizens and businesses. Local governments that rely upon the real property tax, including the counties, cities, towns and school districts. Various State agencies that ultimately use assessments, in conjunction with equalization rates, for a variety of fiscal measures and formulas (e.g. - School Aid, Municipal revenue sharing, tax and debt limits).

**Performance Measures:**

50.6%	Percentage of Assessing Units completing a reassessment within the last three years.					
	Number of Assessing Units completing a reassessment:					
	2008	335	2004	372	2000	193
	2007	326	2003	335	1999	107
	2006	338	2002	316	1998	143
	2005	329	2001	255	1997	102
86%	Customer Satisfaction Rating (Reassessment Support)					

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Reassessment Support - Advisory Appraisals

**Mandate:**

RPTL Section 1544 State Advisory Appraisals Service

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

The advisory appraisal program was founded as a service to local governments with the enactment of the assessment improvement legislation of 1970; Article 15-A section 1544 of the Real Property Tax Law. It requires the Office of Real Property Services to provide advisory appraisals upon request for taxable public utility properties and other highly complex properties that meet certain requirements. Though the property tax is purely a local tax, by its pervasiveness and size of collections, it is a key component of the State-local fiscal relationship. Because both the State and local governments have a stake in the fair administration of the tax, the 1970 Act sought to build capacity in both levels of government. The State was to have a role in providing specialized technical advice to local governments that their own resources would not allow them to otherwise obtain. Annually ORPS provides approximately 1,800 utility appraisals and 39 Industrial appraisals to 330 reassessment communities. For the past 3 assessment rolls, local governments used over 95% of ORPS estimates of market value. This allowed ORPS to accept the Class D estimate for 87% of the 338 municipalities. For the remainder of the 13% , ORPS was able to accept the municipality's overall stated LOA.

**Issues:**

Defense of Advisory Appraisals for Local Government in case of litigation. For 2010 New York City has requested utility advisory appraisals

**Population Served:**

Local Government (300-350 cities/towns) and taxpayers (utility companies)

**Performance Measures:**

Delivery no later than March 1, 60 days before Tentative Roll Date , Survey Local Governments each cycle for use of Advisory Appraisals (over 95% acceptance by local governments)

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** RPS (Real Property System) Computer System Development and Support

**Mandate:**

Section 202(e) of the RPTL states that the State Board shall have general supervision of the function of assessing throughout the state, section 202 (f) states in part that the State Board shall advise and assist assessors and other officials whose duties relate to assessments, and section 202 (g) states that the State Board shall furnish assessors with such information and instructions as may be necessary or proper to aid them in making assessments.

**Mandated Funding Level:**

The law allows us to charge the users of RPS (cities, towns, villages and counties) the cost for developing and maintaining the system. We currently collect approximately \$1 million in fees from the local users each year.

**Brief Description/History/Background:**

The agency has developed and supports a computer software system known as the Real Property System (RPS) that is used by approximately 95 percent of the local governments in the State for use in assessment administration. RPS offers local governments a uniform means of producing mandated assessment products, including assessment rolls, tax bills, tax collection documents and assessment change notices. In addition, the RPS system offers a means for maintaining the inventory information for all properties in a municipality, a system for undertaking a mass appraisal of properties and limited GIS capabilities. As an integrated statewide system, RPS also allows ready access by the agency to local assessment data, including parcel inventory records and sales and this allows ORPS to perform its other functions with greater efficiency.

The agency's responsibilities with RPS are split between 1) the development and maintenance of computer system code that maintains and enhances the functioning of the system; and 2) the support of the local users of the system, including training users, answering questions and assisting users operate the system.

**Issues:**

The current version of RPS has been in use for nine years and is becoming more expensive to maintain and support. The current version was designed for individual desktop user in a stand-alone environment. We should start exploring the possibility of developing a new web based version of RPS that will promote consolidation of processing.

**Population Served:**

Taxpayers of the State, including individual citizens and businesses. Local governments that rely upon the real property tax, including the counties, cities, towns and school districts. Various State agencies that use the assessment data, including the Department of Tax and Finance for use in the Middle Class STAR rebate program.

**Performance Measures:**

Annual release of the updated version of RPS by January 31.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Local Support - Regional Support

**Mandate:**

Section 202 (e) RPTL states that the State Board shall have the general supervision of the function of assessing throughout the state, and Section 202 (f) states in part that the State Board shall advise and assist assessors and other officials whose duties relate to assessments.

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

This program involves services provided by Regional staff to help build and maintain the capacity of the local assessment community. This involves training in the day to day functions that an assessor is required to perform involving topics such as public relations, dealing with the municipal governing body and BAR, exemption processing, filing of the assessment and tax rolls, inventory collection, sales corrections, technology issues, etc. This also involves working with the local assessment community to analyze and agree upon market conditions and the local level of assessment (LOA) which is ultimately used to determine equalization rates and reduce equalization rate complaints. Many of these tasks are performed by regional Customer Relationship Managers (CRMs), the face of ORPS. This program description does not involve support and training regarding RPS software, and does not involve support for local reassessment projects, as these two functions are included in other program area descriptions.

**Issues:**

There is a constant turnover of assessment community officials, annual legislative changes impacting the assessment function, continuing changes in technology, moving market places that cause assessments to be adjusted, and increased pressure on the real property tax as a funding source. All of these issues manifest themselves in the need for ORPS staff to provide consulting services to local governments, to keep the property tax functioning. ORPS has done a tremendous job in recent years of providing these services in an environment of strained resources.

**Population Served:**

Taxpayers of the State, including individual citizens and businesses. Local governments that rely upon the real property tax, including the counties, cities, towns and school districts. Various State agencies that ultimately use assessments, in conjunction with equalization rates, for a variety of fiscal measures and formulas (e.g. - School Aid, Municipal revenue sharing, tax and debt limits).

**Performance Measures:**

100%	The percentage of assessors in the State that meet certification standards.					
	Customer satisfaction rating of ORPS regional products and services provided to the assessment community:					
	83%	Overall ORPS customer satisfaction rating				
	92%	Regional Customer Relationship Manager (CRM)				
	74%	Pre-decisional collaboration (PDC) on market conditions and LOA				
	Percent LOAs accepted as equalization rate:					
	2008	91%	2004	81%		
	2007	87%	2003	76%		
	2006	86%	2002	63%		
	2005	82%	2001	47%		
	Number of rate complaints:					
	2008	6	2004	29	1994	236
	2007	11	2003	60	1993	279
	2006	15	2002	87	1992	286
	2005	23	2001	46	1991	355

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Local Support - General support

**Mandate:**

Section 202 (e) RPTL states that the State Board shall have the general supervision of the function of assessing throughout the state, and Section 202 (f) states in part that the State Board shall advise and assist assessors and other officials whose duties relate to assessments.

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

This program provides a variety of services to local governments to assist them in the local administration of the property tax. The agency provides oversight, guidelines and approval of tax maps prepared by counties for use in real property tax administration. It prepares and distributes a multi-volume manual for local government assessors to use for guidance in their assessment administration duties. Counsel's office issues Opinions of Counsel offering interpretations of real property tax administration statutes for use by local government attorneys and assessment administrators. Also in this program are Geographic Information Systems services including the School District Income Verification effort which ensures the accuracy of income reporting for aid to education purposes.

**Issues:**

There is a constant turnover of assessment community officials, annual legislative changes impacting the assessment function, continuing changes in technology, moving market places that cause assessments to be adjusted, and increased pressure on the real property tax as a funding source. All of these issues manifest themselves in the need for ORPS staff to provide consulting services to local governments to keep the property tax functioning. ORPS has done a tremendous job in recent years of providing these services in an environment of strained resources.

**Population Served:**

Taxpayers of the State, including individual citizens and businesses. Local governments that rely upon the real property tax, including the counties, cities, towns and school districts. Various State agencies that ultimately use assessments, in conjunction with equalization rates, for a variety of fiscal measures and formulas (e.g. - School Aid, Municipal revenue sharing, tax and debt limits).

**Performance Measures:**

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Local Support - STAR

**Mandate:**

Section 425 of the RPTL mandates the STAR exemption program and section 1306-b of the RPTL mandates the Middle Class STAR rebate program.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

The STAR exemption provides a partial exemption from school taxes for a taxpayer's primary residence. The agency is responsible for establishing STAR exemption amounts each year for every city and town, and providing advice, explanations and answers to taxpayers and others regarding STAR. The agency collects and audits school tax apportionment data and annually certifies more than \$2.6 billion of STAR reimbursement requests from school districts. The Middle Class STAR rebate program provides property tax rebate checks for taxpayers that receive a STAR exemption and have an income of less than \$250,000. The agency is responsible for providing the Department of Tax and Finance with information on every property owner that has a STAR exemption. Section 425 was enacted in 1988 and section 1306-b was enacted in 2006.

**Issues:**

The successful implementation of the Middle Class STAR rebate program relies on precise coordination of data and information between the local assessing unit, ORPS and the Department of Tax and Finance. A coordinated statewide system for tracking properties and property owners that are eligible for the STAR exemption and the rebate program would be beneficial.

**Population Served:**

The 3.3 million taxpayers that receive a STAR exemption and the 3 million taxpayers that receive Middle Class STAR rebate checks every year. The local governments, the Department of Tax and Finance and the Education Department.

**Performance Measures:**

Establishment of STAR exemption amounts at least 20 days prior to tentative roll date. The establishment of recertified STAR exemption amounts at least 20 days prior to school levy. The transmittal of data for taxpayers with STAR exemptions to the Department of Tax and Finance within 15 days of receipt from the local assessor.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Local Support - Training and Certification of Local Assessment Officials

**Mandate:**

Section 308-336, RPTL Assessors and Assessor Training  
Sections 350-364, RPTL Assessors and Assessor Training in Cities with Population of 5 million or more  
Section 523, RPTL Administrative Review of Assessments (Board of Assessment Review)  
Section 1530, RPTL County Directors of Real Property Tax Services

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

The Real Property Tax Law was amended in 1970 to require the State Board to establish minimum qualification standards, as well as training and certification programs for appointed assessors, county directors of real property tax services and professional appraisal personnel. Statute was further amended in 1982 to include elected assessors and assessor candidates and in 1986 to add acting assessors. A 1985 amendment required that Board of Assessment Review members attend training at the beginning of their term. An additional change to statute in 2005 required a training and certification program for NYC assessors.

Office of Real Property Services (ORPS) staff currently administer a training and certification program for approximately 1500 assessors, county directors and real property appraisers. Staff reviews qualifications for prospective appointed assessors and county directors to ensure they meet the minimum qualification standards. The State Board of Real Property Services adopted training and certification rule amendments for assessors and county directors (excluding New York City) effective October 1, 2007. The most significant addition to the basic courses is an ethics component. Not only are new assessors and directors required to take this component, but all assessors and county directors are also required to take this component as a recertification requirement upon commencing a new term of office. The Ethics requirement must be met within one year of taking office. The basic training must be completed over the course of three years to obtain certification as an assessor and within four years for a county director of real property tax services. Sole elected and appointed assessors and county directors are also required to complete 24 hours of continuing education on an annual basis. ORPS staff also handles the reimbursement for these assessment officials for tuition and travel and lodging expenses associated with the educational requirements. Failure to attain and maintain certification is grounds for removal from office.

Assessors in NYC, for the most part, are in the final stages leading to certification to meet the April 1, 2009 imposed by statute. There is no continuing education requirement for NYC assessors.

Some of the training is developed and taught by ORPS staff and some is available from external sources such as the IAAO and the NYS Assessors Association (NYSAA). Appraisal training approved by the Department of State and offered by numerous educational organizations is also acceptable.

Newly appointed or reappointed Board of Assessment Review (BAR) members must attend required training sessions, which are offered annually by the county directors of real property tax services. ORPS staff updates the course content annually to incorporate any changes affecting BAR matters, provides course materials to county directors and maintains BAR member training records. There are approximately 3900 BAR members.

**Issues:**

Although the number of elected assessors has decreased significantly in recent years, 14% of the assessing units with training requirements have three-member boards of elected assessors. This imposes a proportionately greater training burden — as well as financial burden — on ORPS and New York State. Elected assessors are also not subject to the minimum qualification standards.

**Population Served:**

Local government officials (assessors, county directors, local assessment staff, appraisers). Taxpayers.

**Performance Measures:**

A revised training and certification program was developed for assessors and county directors (excluding NYC) with an effective date of October 1, 2007. The new Ethics requirement necessitated the offering of 27 classes between August 2007 and September 2008 (16 were ORPS sponsored and 11 were offered by the NYS Assessors Association). Six ORPS sponsored Ethics classes were also offered in NYC. Less than 10% of the assessors and county directors statewide have failed to take an Ethics course as of September 30, 2008.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Annual Reassessment Aid

**Mandate:**  
1573, RPTL

**Mandated Funding Level:**  
None

**Brief Description/History/Background:**

Annual Aid was first available in 1999 and provides for an aid payment of up to \$5 per parcel annually. In order to receive Annual Aid, a municipality must:

- Annually conduct a systematic analysis of all locally assessed properties;
- Annually revise assessments where necessary to maintain the assessment level at 100% of market value;
- Implement a program to physically inspect and re-appraise each property at least once every 6 years; and
- Comply with applicable statutes and rules.

Annual Aid participation has increased dramatically since its inception, with over 214 assessing units reassessing annually as of the 2007 roll. The goal of this aid program is to encourage municipalities to conduct reassessments, which result in more equitable and understandable assessments for the taxpayers.

Since the inception of the program, \$38,549,163 in Annual Aid has been paid.

**Issues:**  
None.

**Population Served:**  
Local government officials, taxpayers

**Performance Measures:**

Assessment Roll	Aid \$ Paid	# of Assessing Units Receiving Annual Aid
1999	\$1,023,125	17
2000	\$2,237,450	99
2001	\$3,448,948	158
2002	\$4,856,120	222
2003	\$5,405,990	219
2004	\$5,813,345	253
2005	\$5,398,930	247
2006	\$5,660,003	248
2007	\$4,705,160	214

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Triennial Aid

**Mandate:**

1573, Real Property Tax Law

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Triennial Aid in its current format was first available to municipalities in 1999. This aid is available once every three years and provides for a payment of up to \$5 per parcel. In order to receive Triennial Aid, a municipality must assess all property at 100% of market value, meet standards of quality assessment administration and conduct a complete physical inspection and appraisal of all parcels on the assessment roll.

This aid program helps to defray the local costs of maintaining up-to-date and equitable assessment practices and is geared towards assessing units wishing to reassess periodically, but not on an annual basis. Since the inception of the program, \$8,913,580 in Triennial Aid has been paid.

**Issues:**

Chapter 655 of the Laws of 2004 imposed a sunset of 2008 on this program; however, Chapter 212 of the Laws of 2006 extended this program through 2011. It is likely that a similar effort will be made by interested parties to extend this program beyond the 2011 date.

**Population Served:**

Local government officials, taxpayers

**Performance Measures:**

Assessment Roll	Aid \$ Paid	# of Assessing Units Receiving Triennial Aid
1999	\$ 553,535	75
2000	\$1,585,764	79
2001	\$1,379,466	80
2002	\$ 812,545	75
2003	\$ 486,210	52
2004	\$1,133,135	75
2005	\$ 798,195	55
2006	\$ 870,870	62
2007	\$1,182,860	81

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Consolidation Aid

**Mandate:**  
1573, RPTL

**Mandated Funding Level:**  
None

**Brief Description/History/Background:**

Consolidation Incentive Aid was first available in 1994 and provides for a one-time payment of up to \$7 a parcel for two or more assessing units that either combine to form a consolidated assessing unit or coordinate the assessing function by employing a single assessor (or contracting with the county for all assessment administration services) and assess all property at the same uniform percentage of value. This program provides incentives for cities and towns to introduce cost efficiencies, new technology, valuation expertise and a change from part-time to full-time assessors.

**Issues:**  
None.

**Population Served:**  
Local government officials, taxpayers.

**Performance Measures:**

Over 17% of New York State's city and town assessing units have participated in this program.  
Total of \$2,380,712 in Consolidation Incentive Aid paid to 64 coordinated assessing units that formerly comprised 145 separate assessing units between 1995 and 2007.  
Currently, there are 62 CAPs comprised of 141 municipalities.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** County Aid

**Mandate:**  
1573, RPTL

**Mandated Funding Level:**  
None

**Brief Description/History/Background:**

This program was first available on the 2001 assessment roll and provides for up to a \$1 per parcel (one-time) payment. The aid is payable to counties that enter into agreements with assessing units to provide exemption services, appraisal services or assessment services. The program was amended in 2004 to expand the covered services to include data collection, sales verification and other assessment-related services to assessing units. A total of \$127,023 has been paid under this program since its inception.

**Issues:**

The low level of payment and the fact that the aid is only available once has made participation in this program rather limited.

**Population Served:**

Local government officials, taxpayers.

**Performance Measures:**

Year	Counties Receiving Aid	Municipalities Served	Aid \$ Paid
2002	5	24	\$56,809
2003	2	4	\$ 6,788
2004	3	4	\$15,430
2005	2	4	\$ 8,485
2006	3	5	\$15,245
2007	4	10	\$24,266

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Centralized Property Tax Administration Program (CPTAP) Grants

**Mandate:**  
None.

**Mandated Funding Level:**  
None

**Brief Description/History/Background:**

The CPTAP grant program was established in the fall of 2007 to encourage county and municipal officials to study reform opportunities for their local property tax systems. The goal of the program is to achieve common treatment for all parcels in a county, which will translate into a more understandable, equitable and efficient property tax system. Two separate grants were made available to almost every county in the state. One grant provided a county with the opportunity to study improvements to the local system of assessing property. The study was required to include at least one model for achieving 100 percent assessment and similar standards for all parcels in the county. The first \$25,000 was made available to fund the study; a second \$25,000 was payable when the completed study had been submitted to the county legislature. The second grant was available to study the implementation of a countywide database for tax collection and enforcement. At a minimum, the database would include the taxable status and tax and payment history of every real property parcel in the county. The first \$25,000 was available to fund the implementation study and the second \$25,000 was to help defray the cost of implementation for those counties opting to develop a common tax collection database. To date, \$2,400,000 has been paid under this program and there is the potential of an additional \$2,400,000 to be paid in the coming months.

**Issues:**  
None. Applications are no longer being accepted under this grant program.

**Population Served:**  
Local government officials, taxpayers.

**Performance Measures:**  
51 counties awarded assessing study grants  
45 counties awarded tax collection grants

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** STAR Administration Aid

**Mandate:**

Aid for local governments to administer the STAR exemption program has been included in the state budget each year since 1999.

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

The STAR exemption provides a partial exemption from school taxes for a taxpayer's primary residence. The STAR program was started in 1998 and each year since 1999 the state has provided aid to local governments for administering the exemption program. In 1999 the total aid was \$12.0 million dollars. That amount of aid declined each year through 2005, and in 2005 was 4.5 million dollars. In 2006 the STAR rebate program was started and the local aid was increased to 5.0 million dollars for 2006 and 2007. In 2008 the aid was 3.267 million dollars.

**Issues:**

The aid program was started because of the additional work associated with over 2.5 million property owners applying for the STAR exemption in the initial year. The work associated with the STAR exemption is now routine and it may no longer be appropriate to provide aid to localities for performing this function.

**Population Served:**

The program provides aid to every city, town and county in the state.

**Performance Measures:**

Aid is distributed within 90 days of the passage of the state budget.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Railroad Infrastructure Aid

**Mandate:** RPTL Title 2-A Section 489 W

**Mandated Funding Level:** Yes

Appropriations are changed each year. As we go forward the appropriations will need to be increased.

**Brief Description/History/Background:**

Legislation was originally proposed in 2000 to reduce the railroad real property taxes. The legislation was signed into Law in 2002 and dealt with the railroad ceilings and state aid for the years 2003-2012. The legislation reduced the railroad property taxes by approximately 45% and the state aid was to cushion the impact on local government. The reductions in railroad ceilings and the state aid reimbursement is defined in Section 489-W. This legislation was enacted for the Railroad Companies to increase the investment in their infrastructure.

**Issues:**

State Aid was to be paid for the years 2003-2012 at certain percentages. This has been done for the years 2003-2007. Future reductions could cause hardships with Local Government since the state aid provided is for the loss of revenue by Local Government as a result of the reduction in railroad taxes.

**Population Served:**

Local Government (400 cities/towns/villages/ school districts)

**Performance Measures:**

Payments are made October 1 of each year to the school districts(approx. 130) and counties (approx.42 ) who distribute the state aid.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Training Reimbursement (New York City)

**Mandate:**

Sections 350-364, RPTL Assessors and Assessor Training in Cities with Population of 5 million or more

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

The Real Property Tax Law was amended in 2005 to require a basic training and certification program for New York City assessors in the Department of Finance. Effective April 1, 2006 assessors serving within NYC must complete a basic course of training that includes the following components: assessment administration, data collection fundamentals, real property appraisal fundamentals, income property valuation fundamentals, advanced income property valuation, ethics, mass appraisal fundamentals and computer-assisted mass appraisal modeling. In 2007, a statutory change expanded the number of assessors subject to training to those in the Department of Law and the Tax Commission and extended the deadline for certification. Office of Real Property Services (ORPS) staff currently administer a training and certification program for approximately 150 assessors in New York City.

**Issues:**

In order to retain their positions, tenured civil servants with specialized responsibilities are required to pursue a training program and obtain certification by April 2009. Most of the assessors have been employed in NYC in the assessor title for more than 5 years and many have 20 years or more of experience. The certification and training program in place for upstate assessors was intended to provide on-the-job training for appointed and elected assessors who may have minimal experience and multiple responsibilities - as such, the courses used to meet the required training components for upstate assessors are not appropriate for assessors in NYC.

**Population Served:**

Local government officials, taxpayers

**Performance Measures:**

The majority of assessors in NYC's Department of Finance will be certified by April 2009. Training for assessors in the Department of Law and Tax Commission will begin this fall.

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New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Training Reimbursement (non NYC)

**Mandate:**

Section 308-336, RPTL Assessors and Assessor Training  
Section 523, RPTL Administrative Review of Assessments (Board of Assessment Review)  
Section 1530, RPTL County Directors of Real Property Tax Services

**Mandated Funding Level:**

None.

**Brief Description/History/Background:**

The Real Property Tax Law was amended in 1970 to require the State Board to establish minimum qualification standards, as well as training and certification programs for appointed assessors, county directors of real property tax services and professional appraisal personnel. Statute was further amended in 1982 to include elected assessors and assessor candidates and in 1986 to add acting assessors. A 1985 amendment required that Board of Assessment Review members attend training at the beginning of their term.

Office of Real Property Services (ORPS) staff currently administer a training and certification program for approximately 1500 assessors, county directors and real property appraisers. Staff reviews qualifications for prospective appointed assessors and county directors to ensure they meet the minimum qualification standards. Once appointed or elected, an assessor must complete a basic course of training over the course of three years to obtain certification as an assessor. County directors have similar requirements but are required to take two additional courses. They have four years to complete their basic certification program. Sole elected and appointed assessors and county directors are also required to complete 24 hours of continuing education on an annual basis. Courses are offered in several training formats - classroom, self study and web-based. ORPS staff also handles the reimbursement for these assessment officials for tuition and travel and lodging expenses associated with the educational requirements. Some of the training is developed and taught by ORPS staff and some is available from external sources such as the IAAO and the NYS Assessors Association (NYSAA). Appraisal training approved by the Department of State and offered by numerous educational organizations is also acceptable. In the fall of 2007, State Board rules were amended to require that all assessors and county directors take an Ethics class.

Newly appointed or reappointed Board of Assessment Review (BAR) members must attend required training sessions, which are offered annually by the county directors of real property tax services. ORPS staff updates the course content annually to incorporate any changes affecting BAR matters, provides course materials to county directors and maintains BAR member training records. There are approximately 3900 BAR members.

**Issues:**

Although the number of elected assessors has decreased significantly in recent years, 14% of the assessing units with training requirements have three-member boards of elected assessors. This imposes a proportionately greater training burden — as well as financial burden — on ORPS and New York State. Elected assessors are also not subject to the minimum qualification standards.

**Population Served:**

Local government officials (assessors, county directors, local assessment staff, appraisers). Taxpayers.

**Performance Measures:**

In 2007, ORPS sponsored 27 different courses (160 class offerings). 982 individuals participated in this training in a classroom setting, 86 opted for self-study and 226 took web-based courses.

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Enhanced CAP Aid

**Mandate:**

Chapter 216 of the Laws of 2005

**Mandated Funding Level:**

None

**Brief Description/History/Background:**

Chapter 216 of the Laws of 2005 provided an additional payment of \$5 per parcel to members of new coordinated assessment programs (CAP) or new members of existing coordinated assessment programs in 2006, 2007 or 2008. This aid supplemented the Consolidation Incentive Aid available to members of new CAPS or new members of existing CAPS. The intent of this aid program was to improve the efficiency of the assessment program by reducing the number of assessing jurisdictions in New York State. Payments totaling \$817,020 were made under this program. The last payment was made in June 2007. This aid program resulted in a significant increase in the number of coordinated assessment programs.

**Issues:**

None.

**Population Served:**

Local government officials, taxpayers.

**Performance Measures:**

Assessment Roll	Aid \$ Paid	Assessing Units Receiving Aid
2006	\$ 65,325	7
2007	\$522,740	30
2008	\$228,955	21

New York State Office of Real Property Services  
PROGRAM INFORMATION SHEET

**Program:** Real Property Tax Administration Technology Improvement Program (RPTATIP) Grants

**Mandate:**  
None

**Mandated Funding Level:**  
None

**Brief Description/History/Background:**

The RPTATIP grant program was available for the 2005/06 and 2006/07 fiscal years only. The program was established to provide users of parcel level data with more efficient and effective access to information they need through sharing of parcel level data, advancements in the use of technology and integrated real property systems. Three categories of grant projects were eligible for funding in 2006/07:

- Projects to provide taxpayers with internet access to assessments, comparable sales, parcel characteristics and other related information
- Multi-purpose online parcel-related applications that promote the integration and use of parcel data among multiple levels of government
- Implementation projects for innovative real property tax administration improvement.

**Issues:**

None. The program is no longer available.

**Population Served:**

Local government officials, taxpayers.

**Performance Measures:**

In the first year of the program, \$2.5 million in grants were awarded to 42 applicants. In the second year, 58 applicants were awarded grants totaling \$3.5 million. To date, a little over \$5.6 million has been paid to counties, cities and towns under this grant program.