

ONONDAGA CITIZENS LEAGUE

Report #1

EQUALITY AND FAIRNESS IN PROPERTY ASSESSMENT:
RECOMMENDATIONS FOR ONONDAGA COUNTY

Approved and Issued
by the
Executive Board of the
Onondaga Citizens League
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PREFACE

During the past six months, members of the Onondaga Citizens League have been studying and discussing an important and complex issue facing the citizens of this county. The laws of this state and its courts have made it clear that all local assessing jurisdictions in the state- the cities, towns and villages- must assess real estate property equitably at full market value. It is a fundamental issue not only because of its financial and economic implications but also because of the basic democratic principle involved- the mandate for equality of consideration and treatment.

This report is the result of that study and discussion. Its purpose is two-fold: to help citizens understand the nature of the issue and its implications, and to assist legislators and others who have decision-making responsibility in regard to this issue to initiate prompt and appropriate action.

The end results of this study are five recommendations, detailed in the last chapter. The first recommendation lists the reasons why all property in Onondaga County should, indeed must, be assessed at full value. The second argues that assessments must be kept "clean" and separate from all political and social decisions related to special needs or problems. The third cites the advantages of county-wide revaluation of all property as contrasted with piece-meal evaluation by towns, villages and city. Recommendation four points out that to achieve equity and efficiency, assessing must be performed by appointed, qualified assessors. Finally, it is recommended that the County Legislature appoint a "Public Information Committee" to inform citizens about the issue, its implications and probable impacts. The work of this committee will prepare the way for prompt and appropriate action by legislative bodies to implement a system of fair and equitable, full value property assessment in this county.

ACKNOWLEDGEMENTS

The Executive Board of the Onondaga Citizens League wishes to acknowledge the important contributions made to this study by the following organizations and individuals.

The Greater Syracuse Chamber of Commerce issued a research report in the fall of 1978 entitled "Full Value Assessment: Issues Facing Our Community." That document provided excellent background information for OCL study committee members.

The Onondaga County Division of Manpower Development made possible the services of a CETA employee as staff person for the study committee. Mr. Richard Geisler, Jr. served as Executive Secretary for OCL and provided staff support for this study.

The Central New York Community Foundation provided a grant of funds enabling OCL to complete this study project.

The New York State Board of Equalization and Assessment generously made available many of its expert staff members to provide technical information, study materials and advice to the committee.

Local assessors as identified in the Appendix gave freely of their time to inform the committee of local conditions, problems and progress.

University College provided staff support, office space, telephone and other forms of assistance as a public service to implement the work of OCL in its first year of operation.

Members of the study committee, identified in the Appendix, dedicated many hours of study and discussion to the development of this report. Above all others, they deserve acclaim for conscientious volunteer service to this community.

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THE ONONDAGA CITIZENS LEAGUE

During the past two years, several members of University College's Thursday Morning Roundtable have explored the need for and the feasibility of establishing a broad-based citizen organization to study and make recommendations on long-range problems facing this county. The idea of such a citizens group was inspired by the successful 25-year history of the Minneapolis-St. Paul Citizens League, which has been responsible for initiating many of the progressive developments in that metropolitan area.

After many discussions, 21 persons active in the community and interested in the concept were convened to develop plans for an Onondaga Citizens League. These individuals constituted an advisory board to establish guidelines for the organization, to promote membership, to select a topic for study by league members, to prepare and adopt by-laws for operation of the organization, and in general to oversee league functions during its early months.

The Onondaga Citizens League (OCL) is a voluntary, not-for-profit organization to encourage citizen education and involvement in public issues and problems. Members of the OCL study all aspects of selected public problems, determine the facts, make considered judgments on approaches or solutions, and develop recommendations for positive action to appropriate responsible persons or offices. The objective is to forestall the development of problems into real crises -- to limit the growth of "government by crisis."

The first topic selected by the advisory board for study by OCL was, "What will be the impact of full value property assessment in Onondaga County and how can we best prepare for related problems?" The New York state legislature has affirmed that assessments throughout the state should be at 100% of their full value. Through legislation, a moratorium has been put on the ability to litigate in municipalities which have initiated a revaluation and anticipate being at full value by December 31, 1980. There is widespread confusion, misunderstanding and apprehension about this legislation and its effects on real estate taxpayers in Onondaga County.

To study this issue and develop recommendations for the county legislature and other groups or offices responsible for implementing the state mandate, thirty-three of the 150 members of the OCL served on the Study Committee. This report is the result of their dedicated work during the past five months.

II

THE STUDY COMMITTEE

Members of the study committee (see Appendix for roster) began weekly meetings on December 8, 1978. Mr. John R. Searles, Jr. was selected as chairman; Dr. Margaret Charters was appointed co-chairman. The committee met each Friday at noon for twelve weeks to receive information on the issue from a variety of sources. Experts from the State Division of Equalization and Assessment, assessors from several communities which had experienced the change to full value assessment, and local officials involved in assessment provided a wealth of information on the process of revaluation, its effects and related problems. A list of all resource persons is appended to this report.

Members of the committee also received voluminous reports and special analyses from the state board and from other communities. The Chamber of Commerce research report on full value assessment in Onondaga County was used extensively by the committee. The League of Women Voters also provided background papers for the committee's use. A bibliography of such documents and reports is appended to this report.

Following the informational sessions, committee members met for nine weekly sessions to analyze the information, discuss findings and conclusions, and draft recommendations. The report was submitted to the executive board of OCL for its approval.

REPORTS FROM OTHER COMMUNITIES

As the schedule of meetings indicates, several sessions featured reports from other communities in New York state which had already gone through the process of revaluation and reassessment. Chart I summarizes data provided by the representatives of these communities.

The revaluation process was generally begun by either the assessor, county real property tax director, or an interested group, all of which were concerned about the status of the assessment roll.

Public relations was the most important element in the process before, during and after the actual revaluation. Before the revaluation, an active informational campaign was carried out to inform the public what was about to happen and why. While the revaluation was taking place, speakers addressed civic groups on the subject and there was intensive coverage of the progress being made.

After the revaluation had been accomplished and the impact statements (notices of the changes in assessments) had been mailed, effective PR was needed to handle complaints stemming from misunderstandings. In Tompkins County, special phones were set up to handle complaints.

In Auburn, as an ongoing form of public relations, the selling prices of houses are published in the local newspaper. This gives people an idea of the selling price of similar houses in their neighborhood.

The speakers agreed that the best, most economical and most professional revaluation occurs when done on a county-wide basis. For these reasons, 75% of all parcels currently engaged in a revaluation are being done as county-wide projects. These were done through the cooperation and at the request of the various jurisdictions involved.

CHART 1

Locality*	Town of Manlius	Town of Cato	Wayne County	City of Auburn	Cortland County	Tompkins County	Town of Elmira
Year Reval.	1975	1977	1977	1977	1977	1978	1978
# Parcels	10,000	18,000	33,500	9,200	18,000	28,000	3,618
Total Cost	\$100,000	\$512,000	\$907,765	\$190,000	\$512,000	\$436,216	\$118,000
Cost Per Par.	\$10.00	\$28.44	\$27.09	\$20.65	\$28.44	\$15.57	\$32.61
1% Inf. Griev.							
Yr. 1		9	10	15	10	14	6
Yr. 2		0	NA	6	3	NA	NA
2% For. Griev.							
Yr. 1		4	5	5	5	2	5
Yr. 2		2	NA	2	2	NA	NA
3 Budget: Before	\$25,800	\$2,600	\$105,035	\$34,700	\$84,000	\$204,000	
After	\$68,650	\$4,100	\$159,720	\$54,800	\$107,000	\$262,000	
4 Impact B or W	W		W	B	W	B	W
5 Pol. Turnover	0	0	0	0	0	0	0

* Representatives from the following units have addressed the Study Committee: Manlius, Wayne, Auburn and Tompkins. A representative from Livingston County also addressed the committee; however, since it has not yet completed its revaluation it is not used in the chart.

- 1 The percentage of the total number of parcels that filed an informal grievance.
- 2 The percentage of the total number of parcels that filed a formal grievance.
- 3 The budget for the assessors office before and after the revaluation.
- 4 The most impact was felt either 'B' (between) or 'W' (within) classes of property.
- 5 The number of politicians who were not reelected as a result of the revaluation

III

THE PROBLEM IN NEW YORK STATE

THE IMPORTANCE OF REAL PROPERTY TAX AT THE LOCAL LEVEL

The use of property as a basis for raising revenue is the oldest form of taxation. Originally, taxes were paid by a percentage of food that a piece of land produced. In areas where lands were rich in minerals, levies were paid with minerals.

In the United States, the property tax was used federally until the adoption of the 16th Amendment in 1919, allowing an income tax.

At the present time in New York State, the real property tax is raised and spent solely at the local level.

The following chart puts the property tax into perspective by comparing it to the other forms of revenue raising used in New York State:¹

	<u>Amount Raised, 1978</u>
Real Property	\$9.3 billion
Income	\$5 billion
Sales	\$4 billion
Other (lottery, fines, etc.)	\$5 billion

The following chart gives the percentages of all property taxes that go to types of local taxing units in New York State, 1978:

Schools	53.6%
Counties	22.5%
Towns	8.2%
Cities	6.5%
Villages	3.9%
Other (Special Districts)	<u>5.3%</u>
TOTAL	100.0%

School districts are strongly dependent on the real property tax. School revenues in New York State are raised by (1978):

Property Tax	49.7%
State Aid	39.5%
Federal Aid	5.9%
Other	4.9%

¹Data supplied by State Board of Equalization and Assessment

Municipalities statewide are less dependent on the property tax than are school districts:

State Aid	24.5%
Federal Aid	23.7%
Property Tax	22.2%
Non-property Tax (Special District)	17.4%
Other	12.2%

A municipality determines the amount to be raised in the following manner - a budget including all expenditures is prepared. From this, all state, federal, non-property and other revenues are subtracted. The resulting difference is the amount to be raised by property taxes.

The total amount to be raised by the taxing district is then divided by the total value of all taxable property in order to determine the tax rate. This tax rate is then multiplied by each individual assessment to arrive at each individual's tax. This procedure is redone each year in order to establish the correct tax rate and individual taxes for that year.

A person's property tax is dependent on the tax rate and the assessment of the given property. This means that value assessments could change without actually affecting one's taxes. The size of the local expense budget is the major factor affecting the tax burden.

A constitutional tax limit places a ceiling on the amount which a jurisdiction is allowed to raise for operating expenses (municipal debt payments are excluded from this limit). The limit is expressed as a percentage of the unit's full value averaged over the previous five years. A city or a village has a 2% tax limit. The county has a 1-1/2% tax limit which may be raised to 2% by an act of the legislature. Towns have no constitutional tax limit.

THE EQUALIZATION RATE

The New York State Board of Equalization and Assessment was created as a temporary agency in 1949 to set "equalization rates" for the 991 cities and towns. The Board became a permanent entity in 1960.

Equalization rates are the ratio between the fractionally assessed values and their corresponding market values. For example, if a house has a market value of \$50,000 and an assessment of \$10,000, the assessment rate would be 20%. The state reviews a sampling of each assessing unit's assessment rolls, and then does an onsite inspection of a sample of these properties. Then, using the same method as above, they calculate a proposed rate for that unit. Since this is a lengthy process, equalization rates are usually three years behind.

These rates are used by special districts, such as school and sewer, which cross assessing boundaries (usually town lines) so that taxes for each unit are apportioned fairly. The equalization rate is also instrumental in apportioning state funds for programs whose formula is dependent on property values.

In 1974, these equalization rates were of primary importance in the court suit of Ed Guth Realty Inc. v. Gingold². The principle involved here can be illustrated thusly: a piece of property has an assessment of \$10,000 and has an equalization rate of 25%. This would give it a full value of \$40,000. If the property owner could prove that the property was worth less than \$40,000, the assessment would have to be lowered accordingly.

HOW THE INEQUITIES HAVE ARISEN

According to Section 306 "Standard of Assessment" of the New York State Real Property Tax Law:

"All real property in each assessing unit shall be assessed at the full value thereof;.."

Full value has been defined by the courts to mean market value- what a willing buyer would pay and a willing seller would accept for a piece of property.

Since the time that the 200 year old law was enacted, assessments have customarily been kept at a fraction of the market value. The exact ratio for each assessing unit varies from jurisdiction to jurisdiction.

Court rulings have revealed that there exists a wide disparity in assessments for similar properties. Among other reasons, this has been brought on by a practice of assessing termed "Welcome Stranger". In common practice, properties are reassessed when they are sold. In time, with only the new sales being reassessed and other properties being allowed to stay the same, disparities develop.

For example: Two similar houses were built next door to each other by the same builder in a town which assesses at 20%. They sold for \$25,000 and were originally assessed at \$5,000 each. Ten years later, one house still has the same owner and assessment: \$5,000. The other house has been sold three times, most recently for \$50,000 and is assessed for \$10,000. The one property has been assessed at twice the amount of the other. This also results in the one paying twice the taxes as the other for similar properties.

The Welcome Stranger practice occurred because of the rapid increase in the number of properties to be reassessed each year, along with rising market prices. Many assessors were elected

²The law states that property has to be assessed fairly and equally with others in the same taxing jurisdiction. The court ruled that the equalization rate could be used to test this equality.

officials (part-time) and worked with limited budgets. It took most of their time to assess properties as they were sold, and this produced data which became the basis for individual assessments. In the past, many elected assessors were not adequately trained for professional assessing, were subject to political and personal pressures and could not perform fair and efficient assessments for their jurisdictions.

Inequities between classes also exist. This has occurred because of various assessing practices which have tended to assess different classes of property at different rates. One reason for this was the feeling that since commercial and industrial properties are profit-making by nature, they could afford to pay more in taxes.

Many experts in the field realized that to correct basic disparities, assessing units should be required to reassess at full value.

HELLERSTEIN DECISION

On June 5, 1975, New York State's highest court, the Court of Appeals, decided the case of Hellerstein vs. Assessor, Town of Islip. It ruled that all property within the Town of Islip had to be reassessed at full value. With this ruling, the court set a precedent that would have to be followed by any lower court deciding a similar case.

To prevent a rash of "Hellerstein-type" cases from occurring, the State legislature in 1977 amended Section 306, mentioned above, by adding to it the following:

"...provided, however, any assessing unit which in good faith initiates a physical revaluation of all its real property, or when a county initiates such a physical revaluation on behalf of such assessing unit, on or after its taxable status date of nineteen hundred seventy six, and is actively carrying out such revaluation, shall not be required to complete a final assessment role in compliance with the standard of assessment of this section through December thirty-first, nineteen hundred eighty."

This prevents a lower court from setting a completion date for a revaluation before December 31, 1980, or face possible law suits which would then order the unit to do so.

In effect, this legislation requires that all assessing units in Onondaga County begin revaluation process before December 31, 1980.

IV

THE STATE PROGRAM

ROLE OF THE ASSESSOR

An assessor is responsible for setting assessments on all pieces of property within his or her jurisdiction. These assessments are used to levy local taxes by the method described earlier.

The position of assessor is filled depending on the classification of the jurisdiction. Cities, and towns of the first class are required to appoint assessors. This appointment is made by the respective legislative branch. Towns of the second class¹ have the option to either appoint an assessor, or to hold a general election for that position.

There are three approaches an assessor can use to determine an assessment.

1) Residences are generally assessed using the "market" approach, where there are enough comparable sales to make assessment. Using this method, properties would receive assessments according to their potential market value when compared to similar properties which have recently sold.

2) The "economic" approach is generally used for commercial properties. This method computes value based upon fair market rental or income production as a basis for an assessment. The courts have said that a business is entitled to a fair return on an investment.

3) The third method, the "cost" approach, is used for certain industrial properties, utilities, and special purpose properties. Since these types of properties have few comparable sales on which to base an assessment, an assessor will use the cost of replacement minus depreciation. This is the estimated cost to rebuild the particular structure, using current building materials and techniques, while taking into account the age, wear and tear, and the expected life of the structure.

ROLE OF THE STATE BOARD

The New York State Board of Equalization and Assessment is comprised of five members, appointed by the Governor and confirmed by the State Senate, who serve eight year terms. The Board members do not receive a salary but they are reimbursed for any expenses related to the performance of their state duties.

¹Towns of the First Class: Camillus, Cicero, Clay, Dewitt, Geddes, Lysander, Manlius, Onondaga, Salina and Van Buren. Towns of the Second Class: Elbridge, Fabius, Lafayette, Marcellus, Otisco, Pompey, Skaneateles, Spafford and Tully.

The day-to-day responsibilities of the Board are carried out by the State Division of Equalization and Assessment. The Division, which is headed by an executive director appointed by the Board, is responsible to supply information to and carry out the policies of the Board.

The Board of E & A is responsible for:

- 1) Establishing equalization rates for each assessing unit in the state;
- 2) supplying assessments on state owned lands, special franchises, complex industrial and highly-complex commercial properties, private forests over 500 acres and public utilities;
- 3) supplying guidance for the improvement of local property tax administrative systems;
- 4) administering funds for tax maps and revaluation programs;
and
- 5) general monitoring and supervision of the quality of assessments statewide.

THE REAL PROPERTY INFORMATION SYSTEM

The State of New York, through the development of the New York State Real Property Information System, has made a significant technological breakthrough in assessment administration. The New York State Real Property Information System is a computerized approach to mass appraisal. The system performs the record-keeping function of the assessor, generates tax rolls, tax bills, and all the reporting functions required for the assessor. Additionally, it offers the capability to value each property in the taxing jurisdiction on an annual basis with a high level of accuracy and impartiality. While not an excessively complex system, it does require some education and vigilant administration. Although it works well for residences, it does not, at its current level of development, satisfactorily value commercial and industrial properties which typically comprise a small segment of the tax roll, in terms of the number of parcels.

The Real Property Information System (RPIS) is basically an information storing and collating system. The computer merely sorts information and suggests values according to the correlations that it makes. The assessor has the last word in the acceptance of the assessment rolls.

Because of the nature of the system, it must be constantly updated and checked for proper information. If inaccurate information is put into the machine, inaccurate correlations will result.

The RPIS consists of five modules:

- 1) Tax Map and Parcel Identification Module: This is the foundation of the RPIS - all of the rest of the system depends on this step. It is simply the naming and locating, through maps and identification numbers each and every parcel of land. Each parcel within the State has its own identification number which tells its exact location.
- 2) Assessment Roll and Levy Module (ARLM): This is the first of the computer modules. It is the focal point on which the following two modules are dependent. This module stores tax roll information, deed information, land size, owner, address, taxing districts and assessment information.
- 3) Data Management System (DMT): This module stores all information describing improvements on the land (e.g. building size, style, etc.) often referred to as building inventory. A separate sales file is kept combining information stored in both ARLM and DMT. It is used as a basis for estimating property values.
- 4) Mass Appraisal Module (MAM): This is the valuation system. ARLM and DMT information is interfaced with the sales file to be analyzed according to statistical comparisons. It then generates recommended values for the assessor's review and approval.
- 5) Tax Collection and Enforcement Module: At the present time, this module is in limited use. It is designed to update the tax rolls so that at any point in time a jurisdiction may be made better aware of delinquent taxes.

The entire system has been designed for implementation by any assessing unit within the state. It is continually being updated and fine tuned in an effort to make the system more exact.

IMPLEMENTATION

Two contractors are to be hired to do a revaluation. The primary contractor is responsible for establishing the ARLM and the DMT modules referred to earlier. It then collects all of the data needed to establish values for each parcel. The data are reviewed, corrected, and edited for inconsistencies. Next, values to be used as assessments are made based on the data gathered. Unique and complex properties, along with properties which do not readily adapt to the computer system (such as commercial and industrial) are handled separately.

The second contractor, the monitoring contractor, could be hired by the hour or by the job. The monitoring function could also be performed by an in-house staff using an outside consultant as a supervisor.

The monitoring contractor could begin as a consultant to make an evaluation of the resources already available. After that, he would oversee the program by sampling for quality control, handling public relations, working with the primary contractor and supervising the project.

Data collectors gather up to 150 pieces of information for each parcel and put this information on computer data forms. All items on the sheet are numbered so they can easily be transferred to computer files. The data obtained by the collectors is then transferred to a computer file for storage on tape or disc.

There is a system of edits to check for bad data (e.g., a parcel whose lot size is smaller than the building on it). All entries are reviewed for accuracy.

The data is analyzed as follows:

The computer compiles the data, grouping together all of the properties that are similar and within the same vicinity. These are then compared with similar properties that were sold in the recent past. Properties which changed hands in particular ways, such as sales between relatives, forced sales, including personal property, and the like, are not counted. A value based on the property sold is set for similar properties in the same group.

For example: Five houses in the same general area have the same general characteristics; their files are almost identical. One of the houses sells for \$40,000. The computer would then assess the other four houses at approximately \$40,000. The assessor checks to see if the computer's values are correct by onsite inspection.

Impact statements, showing the new assessment and the amount of tax that would be paid using the previous year's tax rate, are mailed to all property owners.

COST OF THE REVALUATION

The cost of a revaluation is determined by the price per parcel charged by the primary and monitoring contractors. In Rensselaer County, the most recent county to take bids for a revaluation, the bid accepted was \$30.73 per parcel. The other bids ranged from \$29.92 - 48.79 per parcel.

An estimated cost for the revaluation of Onondaga County's 140,000 parcels would be:

*\$30. per parcel to primary contractor -	\$4,200,000
\$3 per parcel to monitoring contractor-	420,000
	<u>\$4,620,000</u>
<u>Minus cost of revaluating 10,000</u>	
<u>parcels in Manlius (\$33. x 10,000)</u>	330,000
** <u>Minus \$10 state aid reimbursement for</u>	
<u>130,000 parcels (excluding Manlius)</u>	<u>1,300,000.</u>
<u>Estimated net cost</u>	<u>\$2,990,000.</u>

The price for a monitoring contractor may be somewhat reduced depending on in-house (county) resources available. The location of the State Division of Equalization and Assessment regional office in Syracuse, with its enlarged computer capability, should also reduce costs.

- * Probable cost if county revaluation were to begin January 1980.
**Current legislation, if enacted, will increase state aid to \$15 per parcel.

STATE AID

There is financial aid available from the state. It will reimburse the unit which undergoes a revaluation \$10.00 per parcel.

²The state aid payments related to the Article 15-B regulations are as follows:

Payment #1 -\$2 per parcel
Payment of aid is based on the first assessment roll certified as being in compliance with:

Part 190 -Form and Preparation of Assessment Rolls
Part 192.3 -System for Preparation of Assessment Rolls
Part 192.5 -System for Preparation of Tax Rolls and
 Tax Bills

Payment #2 -\$3 per parcel
Payment of aid is based on the submission of a plan which is certified as conforming to the requirements of:

Part 192.2 -System for Collection and Maintenance of
 Real Property Valuation Data and the
 Maintenance of Records of Transfers of
 Real Property

Payment #3 -\$2 per parcel
Payment of aid is based on certification of satisfactory completion of the plan.

Payment #4 -\$3 per parcel
Payment of aid is based on the first assessment roll after April 1, 1981 certified as being in compliance with all of Part 192, including:

Part 192.4 -System for the Full Disclosure to Owners
 of Real Property as to the Estimated Effect
 of any changes in the Assessed Valuation of
 Real Property.

Part 192.6 -System of Accounting for the Collection of
 Real Property Taxes

Non-monetary assistance from the state is available in two forms: labor and computer.

Before the revaluation takes place, the state can provide staff for advisement and consultation. They will also help with the education process and public relations. If a monitoring contractor is hired, the state will work with the contractor, helping to meet the specifications required. The state will not do the actual work.

The state will run the first computer derived values determined by the MAM module and the impact statements without cost. After that, the state will run the MAM module for \$2 per parcel.

After revaluation, there is another state commitment to advise and supplement resources until such time as the assessing unit becomes self-sufficient.

EXEMPTIONS

There are 100 exemption statutes in New York state law, most which appear in the Real Property Tax Law and the rest of which are scattered.

These exemptions are confusing, with few definitions supplied. This has caused problems in many localities.

Properties which are wholly exempt are stated in the Real Property Tax Law, Section 421 (1) as being "organized or conducted exclusively for religious, charitable, hospital, educational, moral or mental improvement...or cemetery purposes." Also granted full exemptions are properties owned by all levels of government including foreign governments.

Partial exemptions are of two kinds, fixed dollar and percentage. The fixed dollar exemption grants a specific amount off the assessed value of the property. The veterans exemption is an example of this, where up to \$5,000 may be forgiven. For example, if a house has an assessment of \$40,000 and an exemption of \$5,000, then the taxable assessment would be \$35,000.

With the percentage exemption, a percentage of the assessment is granted off the original assessment. The aged exemption is a percentage exemption. Property owners 65 or older who have an income of less than \$7,200 may apply for and be granted a partial exemption of 50% off their assessment. For example, a person who is qualified for an aged exemption has a house assessed at \$40,000 and receives a 50% exemption. The person will then be taxed on \$20,000.

Since farmlands may have a market value in excess of their agricultural worth, the state has set farm ceilings. These place a limit on the amount of assessed value for which a farmer may be taxed. For example, if a piece of land is assessed at \$5,000 an

acre and meets the criteria for an agricultural ceiling, the farmer may pay taxes on only \$1,500 an acre depending on the classification of the farm.

This farm ceiling may be placed on farmland which meets the following requirements:

The application must be filed by the owner of the property and approved by the assessor; at least 10 acres of the land must be in cultivation; and the farm must produce at least \$10,000 gross income each year for two years.

The owner commits himself to keep the land in cultivation for eight years. The penalty for developing the land is payment of roll-back taxes on the assessed value of the land one year later. This means that the farmland will be reassessed at its best-use value, and back taxes for five years will be paid according to the new assessment.

CIRCUIT BREAKERS

Circuit breakers are the most recent form of tax relief being considered in the legislature. At this time, however, there is only one circuit breaker in use. This one is for the aged.

A circuit breaker is based on the premise that only a certain percentage of a person's income should be demanded in payment of property taxes. A person pays all local taxes at the time of the billing. If this amount exceeds 5% (for example) of that person's income, the excess would be deducted from his or her state income tax bill. For example, if a person owed \$500 in state income tax but had paid \$200 more than 5% of his income for property taxes, then he would only pay \$300 state income tax.

GRIEVANCE

If a property owner disagrees with the assessment, an informal complaint may be made to the assessor's office. The assessor then goes to the property in question to check the assessment more carefully. The assessor may change the assessment if he feels it is warranted.

If the owner is not satisfied, a formal grievance may be filed. This brings the case before the Review Board, consisting of members of the community appointed by the legislative body of the jurisdiction. After discussion with the property owner, the board may change the assessment. The assessor has no mechanism for overturning a board's decision.

If the owner still is not satisfied with an assessment, the final step is a certiorari case in court. This step may take

years to complete because of the case load back-up in the courts. Any excess taxes paid during the time the case is in court would be reimbursed if the assessment were finally lowered.

OUR COMMUNITY AND 100% ASSESSMENT

THE PRESENT SITUATION IN THE TOWNS AND CITY

Onondaga County is comprised of one city and 19 towns, with the assessing function for a total of 140,000 parcels. The city has a Commissioner of Assessment who is appointed. The ten Towns of the First Class and two of the Towns of the Second Class have assessors appointed for six-year terms. The remaining seven Class 2 towns have elected assessors.

At the county level the Real Property Tax Services (RPTS) agency is headed by a director appointed by the county executive for a six-year term. This position was created by the state, which set down the guidelines by which the RPTS would function:

- 1) to keep the tax maps for the county updated;
 - 2) to provide assessment rolls for all the jurisdictions within the county;
 - 3) to assist in training programs for local assessors;
 - 4) to advise assessors whenever necessary;
 - 5) to coordinate the 100% reassessment;
- and
- 6) to set county equalization rates used for county taxing purposes.

Although the maintenance of the tax maps is to be done by the RPTS, the Syracuse-Onondaga County Planning Agency is in charge of producing the maps. Seventy thousand of the 100,000 parcels inside the county and outside the city have been completed by early 1979. The remainder of the parcels have had title searches done and need final drafting. Tax maps for the city have been kept by the Commissioner of Assessments for Syracuse and are in the final drafting stages.

THE MANLIUS EXPERIENCE

In 1971, the League of Women Voters and other concerned groups convinced the town supervisor that the assessments in Manlius were in need of being updated. An outside consultant, James Diment, was hired to review the situation. He was subsequently appointed as the assessor for Manlius for a six-year term.

In 1972, the state started three pilot projects, one of which was in Manlius. The state provided the town with computer time, programmers, supervisory help and consultants. The entire project took 2-1/2 years and cost approximately \$100,000.

The data collection was done in-house using local non-professionals who were trained by the state. These people went into most residences to gather the pertinent information.

The state assisted with the production of the first assessment roll. After seven years, the Town of Manlius is considered to be an assessment model for the rest of the state.

COUNTY RESOURCES

At the time of this writing, property tax statements and bills for the various jurisdictions within Onondaga County are processed on the county computer.

The county has two IBM 370 computers which are equipped with the ARLM and DMT modules which are run for Manlius. They also have the capability to handle the MAM module.¹ With these modules in place on the system, the county would have the ability to process suggested assessments for the entire county. Personnel in the computer department have had five years experience working with the RPIS for Manlius.

The county is also storing files on deed transfers, ownership, and sales information for some towns. This information can be stored and used in conjunction with the above-mentioned modules.

With these resources, the county could assume an advisory role for the assessors by verifying sales information, updating tax maps and other pertinent information, and providing each assessor with advisory assessments. Additionally, the county could keep tax records on the "Tax Records and Enforcement Module" for the towns and city.

CURRENT STATUS OF ASSESSMENTS

The inequities and disparities present in the current system in Onondaga County are evident in the following data, which show that the problems occur both within and between classes of property.

Chart 2 indicates the different market ratios by class for each jurisdiction in Onondaga County. The market ratio is the average percentage of full value that the assessments represent. The total is the weighted average for the assessing unit. For example: Syracuse residences on the average are assessed at 23.50% of their full value; and, Syracuse as an assessing unit on the average is assessed at 26.56% of full value.

The greater the distance between the specific class and the total, the greater the impact between classes which will be felt from the revaluation. The anticipated relative impact may be determined by dividing the market ratio total by the specific class ratio then subtract 100. For example, the market ratio for

¹ARLM, DMT and MAM are described in Section IV

Syracuse residences is 23.50 while the total is 26.56. $23.50 \div 26.56 = 113.02 - 100 = 13.02$. Syracuse residences will feel an overall increase of 13.02%. Positive numbers indicate an increase, while negative numbers indicate a decrease.

Chart 3 is the coefficient of dispersion by class for each of the towns and city. The coefficient of dispersion is the measure of the average distance from the sample mean ratio where the majority of assessments occur.² The larger the number, the greater the inequities. The nationwide standard is 10%.

For example, using data for Syracuse "residence", the sample mean ratio is 34.18 and the coefficient of dispersion is 32.81.³ The range is therefore 22.97/45.39.⁴ This means that most of the residences in Syracuse were assessed between 22.96 and 95.39% of full value. In a perfectly equitable situation, the market ratios of all assessed properties would be the same. The significance of the Syracuse residential coefficient of dispersion is that roughly 1/6 of the properties in that class are assessed at least 32.81% less than they ought to be. Similarly, another 1/6 are assessed at least 32.81% more than they ought to be.

Since the assessments affect the taxes a property owner pays, the people at the high end are paying more than those at the low end. At times, this could mean one person paying three times as much as another person for similar pieces of property.

Chart 2 and 3 taken together give an idea of the potential impact that will occur within the different classes. The larger the coefficient of dispersion, the greater the impact. For example, there will be a greater impact within the residence class in Syracuse at 32.81 than in Clay at 9.79.

²This number is expressed as a percentage of the mean. The majority referred to is the amount of assessments within one standard deviation of the mean.

³See Appendix V.

⁴The derivation of this range may be found in the Appendix IV.

CHART 2
MARKET RATIO BY CLASS¹

JURISDICTION	CLASS RESIDENCE (w/o Apts)	COMMERCIAL	APARTMENTS	VACANT LANDS	INDUSTRIAL	UTILITY & RR	OPERATING FARMS	TOTAL
SYRACUSE	23.50	30.67	41.55	15.10	38.92	31.00	n	26.56
CAMILLUS	11.41	11.90	15.60	5.47	26.37	20.93	n	11.73
CICERO	12.97	17.27	25.22	9.88	n	13.95	n	13.59
CLAY	14.94	22.33	19.45	12.95	11.87	10.66	n	15.14
DEWITT	14.98	17.95	18.91	16.87	21.20	17.86	n	17.58
ELBRIDGE	13.05	13.63	n	8.31	16.96	15.30	7.52	11.97
FABIUS	10.32	19.17	n	4.80	n	24.79	7.03	9.19
GEDDES	10.12	17.87	12.79	5.58	40.49	15.53	n	16.41
LAFAYETTE	8.35	13.40	n	4.92	n	15.12	7.67	9.01
LYSANDER	14.26	11.58	14.58	7.33	16.53	n	7.58	13.22
MANLIUS	91.62	81.83	110.59	63.30	99.37	100.02	n	90.42
MARCELLUS	10.73	18.67	12.73	41.75	n	8.56	11.73	11.11
ONONDAGA	11.70	12.37	13.33	16.75	n	13.77	8.25	11.90
OTISCO	11.00	n	n	5.23	n	23.92	6.11	9.85
POMPEY	9.26	26.69	n	13.50	n	6.52	6.89	9.40
SALINA	21.46	17.70	22.11	14.27	24.55	n	n	15.26
SKANEATELES	15.63	25.49	n	17.84	19.92	18.56	9.05	15.57
SPAFFORD	7.48	n	n	6.06	n	12.13	6.00	7.16
TULLY	52.98	51.27	n	22.26	78.01	71.47	32.70	52.90
VAN BUREN	13.38	10.29	19.83	8.85	8.55	12.53	4.63	12.44

¹Figures from the New York State Board of Equalization and Assessment.
n=class not sampled in 1976 survey

CHART 3

COEFFICIENT OF DISPERSION AROUND THE SAMPLE MEAN RATIO¹

<u>JURISDICTION</u>	<u>CLASS</u> RESIDENCE (w/o Apts)	COMMERCIAL	APARTMENTS	VACANT LANDS	INDUSTRIAL	UTILITY & RR	OPERATING FARMS
SYRACUSE	32.81	33.17	23.88	46.92	35.76		n
CAMILLUS	13.48	46.09	22.74	n	25.14		n
CICERO	19.15	28.76	n	n	n		n
CLAY	9.79	32.08	n	n	14.41		n
DEWITT	17.24	34.13	19.01	22.66	24.33		n
ELBRIDGE	23.68	34.50	n	56.76	7.65		31.81
FABIUS	28.09	25.38	n	n	n		28.40
GEDDES	19.87	42.16	20.43	80.74	43.17		n
LAFAYETTE	26.46	n	n	n	n		25.99
LYSANDER	15.61	24.55	n	n	12.59		5.53
MANLIUS	10.88	10.77	9.31	16.17	n		n
MARCELLUS	26.40	50.38	n	n	n		12.93
ONONDAGA	15.95	29.24	n	36.95	n		45.75
OTISCO	72.33	n	n	n	n		27.78
POMPEY	23.80	n	n	53.70	n		7.64
SALINA	14.95	34.56	12.07	n	24.12		n
SKANEATELES	24.00	35.69	n	n	n		27.39
SPAFFORD	30.77	n	n	39.87	n		16.82
TULLY	17.86	20.46	n	n	15.59		46.65
VAN BUREN	13.68	36.63	n	n	n		n

UTILITIES ARE SPECIAL PROPERTIES ASSESSED BY THE STATE

¹New York State Board of Equalization and Assessment.
n=class not sampled in 1976 survey

CHART 4

PERCENTAGE EACH CLASS REPRESENTS WITHIN ITS JURISDICTION¹

JURISDICTION	CLASS RESIDENCE (w/o Apts)	COMMERCIAL	APARTMENTS	VACANT LANDS	INDUSTRIAL	UTILITY & RR	OPERATING FARMS
SYRACUSE	46.59	33.09	9.09	2.30	2.94	6.00	0.00
CAMILLUS	70.84	11.77	6.32	2.18	2.46	5.86	0.58
CICERO	72.97	12.86	1.06	2.58	1.18	7.58	1.78
CLAY	62.82	10.76	8.88	4.25	7.17	5.23	0.88
DEWITT	38.87	15.37	2.85	3.79	37.28	1.78	0.05
ELBRIDGE	56.80	13.70	0.73	2.36	3.47	9.74	13.22
FABIUS	42.52	4.94	0.21	2.15	.61	10.68	38.89
GEDDES	42.25	6.27	0.51	1.08	47.19	2.72	0.00
LAFAYETTE	57.64	4.81	0.43	3.33	1.55	19.67	12.58
LYSANDER	76.22	6.27	1.64	2.82	2.84	3.22	6.54
MANLIUS	77.06	12.19	2.52	3.90	0.81	2.36	1.15
MARCELLUS	66.94	5.83	3.48	2.10	2.05	6.60	13.00
ONONDAGA	72.80	5.06	2.50	2.58	3.67	7.91	5.46
OTISCO	47.05	2.76	0.00	1.75	0.00	21.83	26.60
POMPEY	65.20	5.54	0.00	5.19	0.26	6.52	17.30
SALINA	53.20	14.41	5.89	1.45	5.47	19.39	0.18
SKANEATELES	66.45	8.76	1.09	2.40	3.81	8.54	8.96
SPAFFORD	64.70	1.75	0.00	6.66	0.02	6.14	20.74
TULLY	41.34	5.71	0.31	1.48	8.93	28.74	13.50
VAN BUREN	72.20	9.80	5.40	1.48	4.72	3.38	3.03

¹Figures from the New York State Board of Equalization and Assessment;

Chart 4 indicates the percentage of the assessment roll that each class represents within its jurisdiction. For example: in Cicero 72.97% of the assessment roll is comprised of residential property, while only 38.8% of Dewitt is residential.

This chart, used in conjunction with Chart 2, shows the potential impact which may occur between classes of property. For example: although vacant land in Syracuse is underassessed (vacant land 15.10, total 26.56), it only accounts for 2.3% of the assessment roll. Conversely, industrial property in Geddes has a market ratio of 40.49 while the total for the towns is 16.41, which makes it overassessed. Industrial property in Geddes accounts for 47.19% of the assessment roll. This means that there will be a considerable tax burden shift away from the industrial properties.

IMPACT

Impacts of revaluation, without legislative changes, will be:

- 1) FULL DISCLOSURE: The taxpayer knows precisely how much his property is worth and how the assessment was determined.
- 2) UNDERASSESSSED PROPERTIES will pay more.
- 3) OVERASSESSSED PROPERTIES will pay less.
- 4) RULE OF THUMB: 1/3 of all properties will pay more, 1/3 will pay less and 1/3 will remain the same.
- 5) INTRA-CLASS: major shifts will occur within the specific class of property, such as residential, commercial or industrial.
- 6) INTER-CLASS: minor shifts will occur between classes of property, such as from residential to commercial, or vice versa.
- 7) EQUALIZATION RATES WILL GO UP: a rate over 100% must be used in order to compensate for the three year lag mentioned in the section on Equalization Rates.
- 8) VETERANS WHO NOW CLAIM VETERANS' EXEMPTIONS WILL PAY MORE: This is an example of how this happens using a \$40,000 house and a \$4,000 exemption:

10% Assessed Value		Full Value
\$40,000	Value	\$40,000
\$ 4,000	Assessment	\$40,000
\$ 4,000	Exemption	\$ 4,000
0	Taxable Value	\$36,000

- 9) SENIOR CITIZENS EXEMPTIONS ARE NOT AFFECTED: For example, there is a house assessed at 10% of its full value. It is worth \$40,000 so it is assessed at \$4,000. The aged exemption is for the full 50% which means that the house can only be taxed on \$2,000. The tax rate for the town is \$50 per thousand. The tax paid on that house is \$100. The town goes through a revaluation. The house is assessed at its full value of \$40,000. Again, the exemption is granted, making the taxable value \$20,000. The tax rate is now \$5 per thousand, making the tax bill for that house \$100.
- 10) STATE AID TO EDUCATION IS NOT AFFECTED: The greatest factor which determines the state aid that a school district will receive is the Resident Weighted Average Daily Attendance, (RWADA) which does not change with the revaluation.

The full value used for determining State Aid will still be based on the regular equalization rates established by the State Board. This full value for State Aid purposes will, however, be more accurate after a revaluation because the equalization rates based on assessment rolls from a revaluation will be more accurate.

RECOMMENDATIONS

RECOMMENDATION #1
"FULL VALUE ASSESSMENT"

The predominance of the testimony heard by the Study Committee from experts in the State Equalization and Assessment Division, local assessors in Onondaga County, and assessment officials from other communities which have experienced 100% revaluation, and all of the reports and analyses studied by the committee--the evidence produced has pointed up the absolute necessity for local taxing units in this state to institute a state-approved system of assessing real estate property at 100% value.

It is clear that communities seeking to avoid or evade this requirement established by the State Legislature and the Courts will be subject to costly and continuous court actions which damage public confidence in local governmental units and inhibit economic development at the local level. In Syracuse, for example, it is estimated that there are now about 150 certiorari cases pending against the city.

The evidence also makes clear an impressive list of reasons for full value assessment, in addition to legal requirements:

1. Revaluation will alleviate the drastic inequities present in the current system of assessment.
2. Full value assessment "opens up the system". Assessments are easier for citizens to understand, make realistic comparisons and take greater interest in the process.

RECOMMENDATION #1 (continued)

3. There will be less danger of "windshield" or casual assessments of property.
4. The process is much more defensible for local assessors, eliminating dangers of political or personal pressures.
5. The relationship between assessments and taxes is clearer and cleaner.
6. The full value assessment prevents the "Welcome Stranger" practice, which discriminates against new property buyers.
7. The mechanical nature of the computerized full value assessment system isolates the assessment office and process from political and/or personal pressures and biases.

For such reasons, the OCL recommends that the governing units in Onondaga County which are responsible for property assessment proceed as soon as possible to establish plans and processes, as recommended by the State Division of Equalization and Assessment, for the full value assessment of property in their jurisdictions.

RECOMMENDATION #2

"SEPARATING ASSESSMENT FROM POLITICAL CONSIDERATIONS"

One of the major advantages of 100% revaluation using the state system is increased professionalization of the assessment process. The measurement process of assessment is then separated from political and economic decisions which determine budgets and set tax rates.

The establishment of a system of 100% valuation will make an equitable, objective bench mark from which to proceed to determine property taxes.

Current practice encourages the use of assessing for social, economic or political purposes. Causes associated with veterans, older citizens, farmers, business entrepreneurs, and those who may be economically disadvantaged--all have been satisfied or appeased from time to time by the practice of adjusting assessments.

The OCL recommends that the assessment process and practice be kept strictly separate from any decisions related to special needs, political or economic problems or adjustments. The problems of veterans, older citizens, new or expanding business/industry, etc. should be addressed through differential tax rates, circuit breakers or other legislative remedies. These are matters for political, economic decision-making and should not be allowed to confuse and distort an equitable and fair assessment process. Citizens will then be able to understand more completely and accurately the nature of exemptions, inducements and other forms of assistance needed by various groups and for special purposes.

RECOMMENDATION #3
COUNTY-WIDE REVALUATION

Under New York State law and court decisions the towns, villages and city assessing units have only two choices - 1. initiate action leading to full value assessment; or 2. do nothing, thereby, becoming liable to taxpayer suits which, as precedent indicates, the courts would force the assessing unit to comply with the full value assessment mandate.

Based upon the experience of those towns, cities and villages which have undertaken or are in the process of revaluation, the most economical, efficient and effective revaluation occurs when it is done on a county-wide basis. This approach insures uniform data collection, uniform computerization, and a uniform end product at a lower cost per parcel. Seventy-five percent of those parcels now being revalued are being done under a county-wide program. The local assessors who addressed our committee generally indicated that they would prefer that the county do the revaluation.

A county-wide program of revaluation will also make more feasible an effective public information effort, will encourage more efficient use of personnel and equipment, and should be more economical in the long run. In Onondaga County, considerable experience and expertise has already been developed in the use of the state's Real Property Information System, which is the foundation for full value assessment. The county now provides for the tax mapping and sales data for many towns. It also provides tax statements and bills for all assessing units. The county already provides ARLM and DMT module services for the Town of Manlius and has the capability to perform MAM services.

RECOMMENDATION #3 (continued)

The OCL recommends that:

- 1) the county in cooperation with the city and towns initiate a complete property tax revaluation, the cost to be paid for by general county taxes and state aid.
- 2) the county initiate this action in reasonable time so that the county may begin negotiations and contracts for revaluation prior to the state "deadline" of December 31, 1980.
- 3) the final assessment be determined by each local assessor based on the data provided by the county-wide revaluation for each property in his or her jurisdiction; further, that assessors fully utilize available state and county computer services and advisory help to provide a continuing equitable 100% value assessment in their jurisdiction.
- 4) if experience under the above three recommendations indicates the cost of making the final assessments by the local assessor is creating undue duplication of services and personnel and is uneconomical or inefficient, there is a logical alternative that should be fully analyzed. A feasibility study should be made of the cost and possible savings and efficiencies that can be achieved through the total administration of real property assessment by the county.

Based on the facts from such a study, citizens of the county could vote to amend the county charter to provide that the county perform this service for the city and towns, with the cost made a part of the county budget and the cost of the assessing function could then be removed from the city and each town's budget.

RECOMMENDATION #4
"APPOINTED ASSESSORS"

In Onondaga County, the 10 towns of the first class (Camillus Cicero, Clay, Dewitt, Geddes, Lysander, Manlius, Onondaga, Salina and Van Buren) now have appointed assessors, as required by New York State law. Towns of the second class were permitted to retain elected assessors if they chose. Of the nine Class II towns (Elbridge, Fabius, Lafayette, Marcellus, Otisco, Pompey, Skaneateles, Spafford, and Tully), only two (Elbridge and Marcellus), chose to change to appointed assessors.

The traditional problems associated with elected assessors include: inadequate professional preparation, insufficient time and resources to do a thorough and efficient job of assessing, and political and personal bias pressure. In past history, elected assessors frequently erred most in regard to assessing farm and vacant land. Towns of the second class are small in population and often rural in general atmosphere. Elected assessors are usually lifelong residents and tend to value land in terms of its traditional usage and productivity. This tendency encourages land speculation. An example of the under-assessing of this property was indicated in the Tompkins County revaluation, where assessment of vacant land increased 536% when full value reassessment occurred.

To implement a fair and equitable, efficient assessment process, OCL recommends that all town assessors be appointed. To obtain the services of fully qualified assessors for appointment, most towns will have to increase their budgets for this office. It is possible that several small towns could combine resources to share one professional appointed assessor and a small staff, which could adequately process and maintain town assessment rolls.

Recommendation #5

"Appointment of Public Information Committee"

One of the major emphases of every presentation to the Study Committee, made time after time by State Board of Equalization and Assessment specialists and assessors who had gone through the revaluation process, was the vital importance to an extensive and thorough public information program. People must understand the complex issues of 100% value assessment, the facts and fallacies.

Since the taxpayers' pocketbook may be involved, there is much confusion and apprehension about the impact of revaluation. This also leads to fear on the part of local elected officials. The easiest recourse often seems to be "do nothing." The officials need public understanding and support for revaluation and reassessment before many of them will take necessary action.

To help achieve this understanding, OCL recommends a large scale, intensive program of public information. Onondaga County should appoint a Public Information Committee

to organize a campaign to inform the public about the need for revaluation and full value assessment, the state mandate for such action, the probable effects of the process on various classes of property, the values involved and steps needed to implement the process in this county. Presentations should be made by knowledgeable persons to service clubs, church groups, civic associations and other organized groups throughout the county. Simplified explanations of full value assessment should be prepared and distributed widely to citizens of the county. Radio and TV presentations, including the use of cable TV, should

Recommendation #5 (continued)

be made. Special features for the press should be developed.

Members of the Committee would include specialists in the public information field and a cross section of responsible citizens interested in and knowledgeable about real estate property assessment and taxation. Political office holders should not be included in the Committee. It should be a citizens group, organized to educate the citizens of the county.

APPENDIX

APPENDIX I

MEMBERS OF STUDY AND STUDY-REPORT COMMITTEES

Co-Chairmen: John Searles
Margaret Charters

The following committee members participated in the informational and study sessions and with staff assistance drafted this report.

Joseph Ash
Elma Boyko
Daniel Casey
Max Casper
Antone Eggert
John Hayes
Robert Hennigan
Patrica McCarty
Richard Paccone
Doris Potter
Jean Reeve
Judy Riehlman
John Schwartz
Lee Smith
Lee Stemmer
Paul Taber
William Thomas
Paul Welch

The following participated only in the informational/study meetings of the committee.

Ann Altmeyer
Henry Bersani
June Brower
Carter Chase
Judy Fitzpatrick
Leslie Gray
Esther Greene
John LaVine
Minch Lewis
Lester Norcross
Caroline Ruhe
Edward Schafer
Martin Yenawine

APPENDIX II

SPEAKERS AT STUDY COMMITTEE SESSIONS

Francis Bell, Dir. RPTS, Livingston County
Jack Brennan, Assessor, City of Auburn
Thomas Carney, Assessor, Town of Cicero
James Diment, Former Assessor, Town of Manlius
Antone Eggert, Director of RPTS, Onondaga County
Helen Ellis, Assessor, Town of Salina
David Gaskell, Exec. Dir. NYS Board of E & A
Russell Hogue, RPIS Specialist, SBEA
Donald Johnson, Dir. Real Property Tax Service,
Wayne County
Robert Jones, Deputy Exec. Dir. SBEA for
Equalization Rates
Robert Kitchen, Deputy Exec. Dir. SBEA for
Operations
John Murphy, Assessor, Town of Lysander
Vince O'Connor, Dir. of Local Assessment Service, SBEA
William Pauquette, Asst. Dir. Office for Local
Government Liaison, SBEA
Thomas Payne, Dir. of Real Property Tax Service,
Tompkins County
Bruce Sauter, Real Property Information System
Specialist, SBEA
Robert Srogi, Commissioner of Assessments, Syracuse
Hollis Swett, Dir. of the Office for Local Government
Liaison, SBEA
Joseph Taggart, Director of Training & Certification, SBEA
Donald Williams, Assessor, Town of Elbridge; Pres.
Onondaga Assessors Assoc.

APPENDIX III

ONONDAGA CITIZENS LEAGUE

OFFICERS

President
Vice President
Secretary-Treasurer

Lee Smith
Judith Fitzpatrick
Carter Chase

EXECUTIVE BOARD

Joseph Ash
Glenn Brown
Margaret Charters
Carter Chase
Judith Fitzpatrick
Gary Hayes
John Hennigan
Robert Hennigan
Harry Honan
Leo Jivoff
Mary Korte
Minch Lewis
James McDonald
Marilyn Pinsky
Jean Reeve
Roberta Schofield
John Searles
Lee Smith
William Thomas
Frank Woolever
Martin Yenawine
Helen Zych

APPENDIX IV

RANGES OF THE ASSESSMENTS FOR RESIDENCES
USING THE MARKET RATIO AND THE
COEFFICIENT OF DISPERSION

JURISDICTION	RANGE	
	Low	High
SYRACUSE	22.97	45.39
CAMILLUS	11.91	15.62
CICERO	14.20	20.93
CLAY	15.20	18.49
DEWITT	15.75	22.32
ELBRIDGE	14.25	23.10
FABIUS	9.31	16.58
GEDDES	9.32	13.95
LAFAYETTE	7.68	13.21
LYSANDER	15.05	20.62
MANLIUS	85.09	105.86
MARCELLUS	8.17	14.95
ONONDAGA	12.43	17.14
OTISCO	5.79	36.10
POMPEY	8.03	13.06
SALINA	14.02	18.95
SKANEATELES	13.37	21.82
SPAFFORD	6.74	12.73
TULLY	53.66	76.99
VAN BUREN	14.36	18.91

HOW TO FIND THE RANGE

First: Multiply the sample mean ratio by the Coefficient of Dispersion (decimal form).

Example: Syracuse Residences

$$\begin{array}{r} 34.18 \\ \times .3281 \\ \hline 11.21 \end{array}$$

Second: Determine the low end of the range by subtracting the above number from the sample mean ratio

$$\begin{array}{r} 34.18 \\ -11.21 \\ \hline 22.97 \end{array}$$

Third: Determine the high end of the range by adding the above number to the sample mean ratio

$$\begin{array}{r} 34.18 \\ +11.21 \\ \hline 45.39 \end{array}$$

APPENDIX V

RANGE OF MARKET RATIOS
FOR
SAMPLED RESIDENTIAL PROPERTIES¹

<u>JURISDICTION</u>	Range of Sample Ratios		<u>% of Sample Variance</u>	<u>Sample Median Ratio</u>	<u>Sample Mean Ratio</u>
	<u>Low</u>	<u>High</u>			
SYRACUSE	11.65	181.56	1,561	29.95	34.18
CAMILLUS	5.87	59.03	1,005	13.41	13.77
CICERO	5.92	92.94	1,570	17.14	17.57
CLAY	4.65	35.51	764	16.67	16.85
DEWITT	7.50	87.21	1,163	18.74	19.04
ELBRIDGE	8.31	38.93	468	17.61	18.68
FABIUS	4.77	23.26	488	12.41	12.95
GEDDES	7.30	59.43	814	10.84	11.64
LAFAYETTE	4.48	27.40	612	9.60	10.45
LYSANDER	9.27	53.25	574	17.45	17.84
MANLIUS	66.31	157.14	237	94.40	95.48
MARCELLUS	5.65	47.34	838	10.39	11.83
ONONDAGA	7.14	28.89	405	14.37	14.79
OTISCO	2.50	110.00	4,400	12.59	20.95
POMPEY	5.62	18.06	321	9.73	10.55
SALINA	10.62	51.23	482	15.75	16.49
SKANEATELES	6.69	62.50	934	16.52	17.60
SPAFFORD	1.74	25.00	1,437	8.56	9.74
TULLY	23.00	99.55	433	66.67	65.33
VAN BUREN	5.56	22.04	396	16.92	16.64

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