

Inclusion through Diversity

# Tompkins County Department of Assessment

128 E Buffalo St Ithaca NY 14850 (607-274-5517)

M-F 8:00AM—4:30PM

## At a Glance:

- Consolidation was done to increase service to property owners of Tompkins County.
- Annually reassesses property at 100% fair market value.
- Property owner participation is crucial to develop an equitable product.
- Received over \$1.2 million in state aid for equity assessments over the last 10 years.
- Staffing levels have decreased since the initial creation of the office in 1970.



- 4 Public Computers
- Access to Tax Maps, Aerial Imagery, County Clerk information and much much more!

## County-wide Assessment Since 1970

Even back in 1968 when the voters of Tompkins County approved a measure to transition the assessment function to the County level, it was long recognized that the entire situation regarding real property tax administration should be examined and a higher degree of professional service should be available to the general public. This transition was the first and last (to this date) to a county wide assessing unit since Nassau County combined most of their assessment function in 1938.

This decision however was not made as a cost savings measure. The main reason behind the decision to move forward with that transition was to increase the professionalism and the quality of service that was provided to the taxpayers of Tompkins County.

Before the transition, there were approximately 20 assessors (both elected and appointed) in the county, most of them working on a part-time basis. After the consolidation, only 5 full time professional assessors were required (total number of real property parcels was only 22,000 in 1970). This level of staffing allowed for a periodic in-house revaluation thus reducing the cost for an outside

contractor to perform the much needed periodic revaluations.

Currently the Department of Assessment is the only true county-wide assessing unit in New York State. It employs a staff of 10 individuals comprised of 3 administrative/clerical staff, one tax map



maintenance staff and 6 appraisal staff.

The Department of Assessment was a participant in the Annual Reassessment Program from 1999 – 2005. Starting in 2006, the Legislature voted to switch to a Triennial Revaluation Cycle which they subsequently abandoned in 2008 and returned to an Annual Reassessment Program. Since 1999, the Department of Assessment has been honored with the Excellence In Equity Award from the Office of Real Property Services on a yearly basis – the only assessing unit to be granted this award while at a fraction of value.

The Department of Assessment does not contract any valuation work to outside vendors. Based upon the level and competency of

the existing staff, all revaluation work can be done in-house.

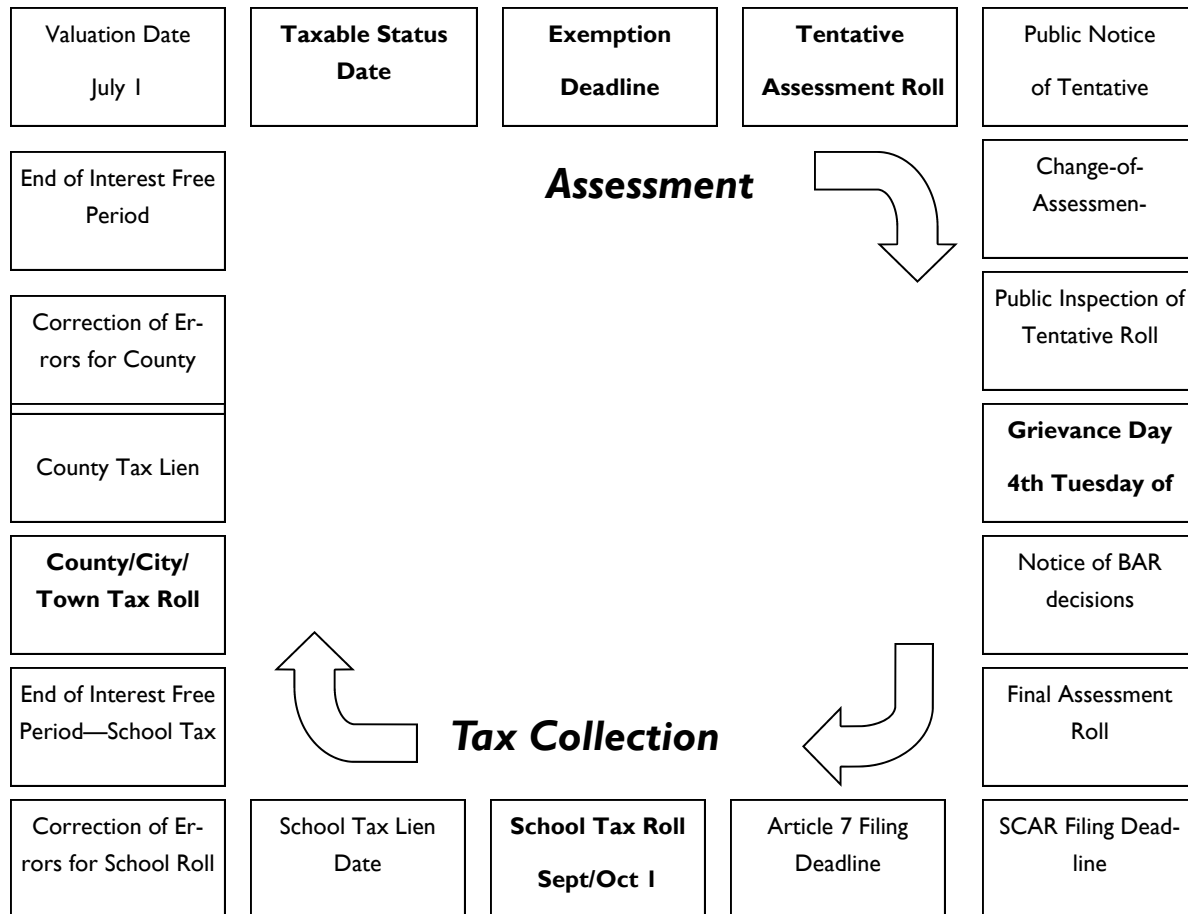
To help assist in the assessment administration function, the Department of Assessment has developed numerous external relational databases. These databases help process exemption applications, keep track of building permit information, value commercial properties and general office functions such as the schedule of informal assessment review hearings and the mailing of Assessment Change Notice.

The Department of Assessment is committed to staying a leader in the industry by requiring that all members of the department attend at least two weeks worth of continuing education. The Department of Assessment relies heavily on the International Association of Assessing Officers to provide the training and cutting edge information regarding assessment administration in the United States and across the world. Members of the staff are encouraged to search out other educational opportunities, whether it is computer related, supervisory or specialized training in software packages (such as ESRI's ARCGIS).

# THE PROPERTY TAX CYCLE

It is every property owner's responsibility to know the important dates in the property tax cycle. If a property owner does not receive a tax bill, they are still responsible to pay the taxes due on time. Failure to either mail or receive a tax bill **does not** negate the taxes due on the property.

It is also suggested that every property owner verify their tentative assessment each year after the Tentative Assessment Roll is filed. Again, failure to mail or receive a Change in Assessment Notice **does not** negate the assessed value.



## KEY DATE DEFINITIONS:

**Valuation Date:** Real property price level for the assessment cycle is frozen as of this date. (July 1)

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

**Tentative Assessment Roll:** The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit. (May 1)

**Grievance Day:** Board of Assessment Review meets to hear assessment complaints. Last day property owners may file a formal complaint seeking reduction in their tentative assessments. (4th Tuesday of May)

**Final Assessment Roll:** The assessor signs and files a roll that contains the final assessments, including all changes. (July 1)

**School Tax Lien Date:** The date school authorities attach to the school tax roll an authorization for collection of taxes.

**County/City/Town Tax Lien Date:** The date county/city/town authorities attach to the county/city/town tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection. (Jan 1)

**End of Interest-Free Period County/City/Town Tax:** County/city/town taxes may be paid without interest or penalty fees for one month after publication of a notice of collection. (Jan 31)

## Valuation of Residential Property

The appraiser first collects all information regarding the inventory of the parcel. The inventory includes property features, such as building square footage, number of beds and baths, land size, any out-buildings on site, and overall grade/condition. Information is collected according to standard appraisal practices – for example, external dimensions are used to determine house size and a standard grade is assigned to describe condition of the property.

After a review of this information, the parcel is then compared to sales of recently sold properties within the same market area. Any adjustments that are needed for differences (such as building or land size, location, number of beds/baths or condition) are taken into account. A market value is then assigned to the property. Market value is defined as the most probable selling price of a property, with a knowledgeable buyer and a knowledgeable seller acting without undue influence.

The Assessment Department is constantly updating its historical data on properties in the county. A property inspection also occurs whenever a building permit is issued.

The Assessment Department invites you to contact the office to verify your property information on file and make sure that it is correct. The assessment staff will be happy to correct any discrepancies that exist.



*Only true county-wide assessing unit in New York State. Consolidated in 1970*

*“The Assessor is not involved in the levy, extension, collection or enforcement of local real property taxes.”*

## Valuation of Commercial Property

The appraiser first collects information regarding the inventory of the parcel. The inventory includes property features such as, building square footage, net rentable area, breakdown of apartments and overall grade/condition.

The appraiser also gathers market data for the property’s ability to generate rent based upon the physical characteristics and market

conditions of the property. This data is gathered through multiple resources such as individual property websites, commercial websites (CoStar, Loopnet etc) and most importantly through Income and Expense questionnaires that are filed with this office.

Through this research a net operating income is derived and this income stream is then capitalized

into a net present value.

The capitalization rate takes into account current lending practices, inherent risk of the property and current tax rates.

This income valuation is then reconciled with the sales comparison/cost approaches to value,



## Real Property Tax Exemption Administration

The New York State Real Property Tax Law governs all real property tax exemptions. Each tax exemption must be authorized by State Law.

Some exemptions allow for some local options. For example, each taxing jurisdiction can choose the income levels that are applicable to the senior citizens exemptions. Some exemptions also allow for a

local municipality to decide whether or not to offer the exemption. Finally some exemptions are mandated by State Law.

The filing date for all exemption is also by Taxable Status Date which is typically March 1st for each following year. As long as an application has been filed as of March 1, all supporting documentation can be filed at any point

after up to Grievance Day.

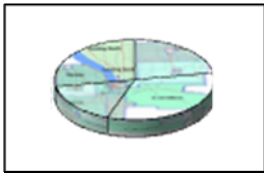
As the availability of real property tax exemptions changes frequently, we encourage you to contact our office or go on-line to review what exemptions are administered in Tompkins County and any other local options that have been adopted by the various taxing jurisdictions within the boundaries of the county.

## Tax Maps

Tax maps are strictly to be used for TAX PURPOSES ONLY. They are not to be used for conveyance of real property nor should they be used to determine any local building/zoning regulation. Please check with your local code enforcement office for all information related to the approved uses for a particular piece of property.

# The Role of Real Property Administration

Government uses real property assessment as a tool to distribute the local property tax in a fair and equitable manner. If you think of the total amount of taxes collected by a jurisdiction as a pie, the function of assessment is not to determine the size of the pie,



but to ensure that the pie is cut up fairly, based upon current market values.

The real property tax is an *ad valorem* tax (Latin for “according to value”). To ensure the equity in the distribution of the real property tax, the fair market value of all real property in the county is determined in a professional and impartial manner. As required by New York State law, properties are reassessed at a uniform percentage of fair market value each year.

**Fair market value** is defined as the most probable selling price a property would bring on the open market. Fair market value is not the highest price a property might sell for, but is the most probable

An **increase** or **decrease** in your assessment does not mean that your taxes will increase/decrease accordingly. Your actual tax dollars to be paid in the future depends upon changes in the budgets adopted by each jurisdiction, other property assessment changes, exemptions, state aid changes, and re-apportionments of county and school tax levies.

## **Mission Statement**

The mission of the Tompkins County Department of Assessment is:

- **Assess** properties at uniform percentage of fair market value, yearly,
- **Administer** real property tax exemptions as provided by law,
- **Educate** the general public about real property assessment administration.
- **Promote** the highest professional standards.

## **Department of Assessment—Timeline**

- 1955—Real Property Tax Director (Thomas Payne) Appointed by Board of Supervisors.
- Revaluation—Thorne Appraisal Co and Winslake Appraisal Co
- 1965—Revaluation—JM Cleminshaw Co. Tax maps certified.
- 1968— County Charter was passed with bi-partisan support. Division of Assessment becomes effective January 1, 1970.
- 1970—County Department of Assessment staffed with 9 full time employees and 5 part time employees. All positions were filled pursuant to competitive civil service requirements.
- 1971— Countywide Data Collection
- 1972—Pilot project on computer assisted revaluation.
- 1978—Revaluation—performed In-House. 3,150 appeals. 850 grievances. 12 Court Appeals
- 1980—Revaluation—Performed In-House. 2,500 appeals. 500 grievances. 6 Court Appeals
- 1984—Thomas Payne retired. Don Franklin named Director.
- 1990—Revaluation—Performed In-House. 3,000 appeals. 2,180 grievances. 127 Court Appeals
- 1992—Implementation of Laptop Computer for in field data processing.
- 1995—Department converts to micro-computer processing from mainframe.
- 1996—Don Franklin retired. Stephen Whicher named Director
- 2000—Revaluation—Performed In-House. 4,089 appeals. 701 grievances. 20 Court Appeals. Start of Continual Equity Maintenance Program -19 Employees
- 2001—Stephen Whicher named County Administrator. Valeria Coggin named Director.
- 2006—Switch to Triennial Assessment Cycle. Only assessing unit to receive Excellence In Assessment award while at fraction of market value.
- 2008—Revaluation—Performed In-House. 2,429 appeals. 417 grievances. 47 Court Appeals
- 2009—Valeria Coggin retired. Jay Franklin named Director.
- 2011— Department Reorganization—loss of state aid necessitates a change to the structure of the office. Reduces staffing level by 3 positions—10 total FTE's.

## **Assessment Complaints**

If a property owner disagrees with their assessment, they can always contact our office at any time to have an informal assessment review. To request a formal assessment review, grievance applications must be filed with the Board of Assessment Review by the 4th Tuesday of May each year. Appeals can be filed in person, by mail or on-line starting on May 1 of each year.