

TOMPKINS COUNTY STUDY SUMMARY

By The Tompkins County Department of Assessment

The analysis that is included in this study reflects the data that was ascertained regarding the Real Property Assessment Administration practices within Tompkins County. This report is intended to be used for informational purposes only. This report is not an endorsement of any specific form of assessment administration nor is it an endorsement of the current assessment structure within Tompkins County. This report is also not intended to identify every operational detail of the options described within. Any move to implement or further explore options will require additional specifics.

Current Assessment Structure

Currently, the Tompkins County Department of Assessment is one of only two countywide assessing units in New York State. The office was consolidated in 1970 in an effort to provide a more professional assessment structure to the property owner's of Tompkins County.

At that time, there was a significant amount of retirements and there was a lack of qualified individuals available to fill the part time assessor positions.

Tompkins County is unique in the fact that the county pro-

vides all of the assessing functions for all municipalities within its borders. Nassau County, the other countywide assessing unit, still has some local assessing jurisdictions (village/city assessing units).

The Department of Assessment consists of a professional staff of fourteen (14) individuals. This level of staffing was reduced from a high of nineteen (19) individuals in 2000. This reduction in staffing was a result of efficiencies gained by developing databases in-house and by cultivating a staff that is second to none across this state.

Indicators of Assessment Equity

The Department of Assessment finished the last year of a Triennial Reassessment Cycle with the filling of the 2008 Assessment Roll. The roll brought all values to a 100% level of assessment from the prior year's level of 85%.

Prior to 2006, the Department was on an annual reassessment cycle from 1999—2005. For the 2009 Assessment Roll, the Department of Assessment returns again to an annual reassessment cycle after a public outcry to return to full value assessments.

The Department of Assess-

ment has received the Excellence in Equity Award from NYSORPS each year since 1999—even during the interim two years of the triennial assessment cycle

The change to a fractional value assessment brought confusion and frustration to the public who convinced the County Legislature to return to the annual program with an unanimous vote in 2008.

The 2009 Assessment Year is proving to be one of the most quiet ones in recent history as the public is well informed of the assessment cycle.

Current Level of Service

Tompkins County is the only county in New York State that currently meets the goal of the 2007-2008 Centralized Property Administration Program for the function.

The goal of the program is to achieve common treatment (including a common level of assessment/equalization rate) for all parcels in a county, which will benefit taxpayers in the following ways:

- Transparency—"Is it simple enough for taxpayers to understand?"
- Equity—"Does it treat every parcel the same way?"
- Efficiency—"Is it the lowest cost for a given level of service?"

Tompkins has been a leader in the assessment function in New York State for many years and we continue to strive to improve on these three core values with each and every assessment roll.

Town	2009 Equalization Rate	2009 Level of Assessment
City of Ithaca	100.00	100.00
Caroline	100.00	100.00
Danby	100.00	100.00
Village of Dryden	100.00	100.00
Village of Freeville	100.00	100.00
Dryden	100.00	100.00
Enfield	100.00	100.00
Village of Groton	100.00	100.00
Groton	100.00	100.00
Village of Cayuga Heights	100.00	100.00
Town of Ithaca	100.00	100.00
Village of Lansing	100.00	100.00
Lansing	100.00	100.00
Newfield	100.00	100.00
Village of Trumansburg	100.00	100.00
Ulysses	100.00	100.00

Single Town/City Assessing Units

Under a county public referendum, the current Countywide Department of Assessment could be abolished and the assessment function could be returned to the local assessing level.

Under this form of assessment administration, each township would be responsible for their own assessment roll.

The County would only be responsible for staffing a County Real Property Tax Service Agency of six (6) individuals to assist in this function.

In addition, the Towns/City would have to employ 15.1 individuals to provide the assessment function in the same manner that is currently delivered by the County.

The single assessment unit budget is estimated to be \$1,186,224 or \$34.37/parcel.

Coordinated Assessment Program (CAP)

The Coordinated Assessment Program (CAP) allows for one or more municipalities to share an assessor under a formal agreement but yet retain their status as an assessing unit. This agreement allows the municipalities to apply and receive an initial grant for up to \$7/parcel.

If all towns were to form a single CAP for Tompkins County, a staffing level of 14 individuals would not have to be supplemented however job titles and descriptions would be need to be adjusted.

There would be a total of 9 appraisal staff for the county.

Total Budget for all towns forming a Coordinated Assessment Program — \$926,235 or \$26.84/parcel

RPTL 1537 Agreements

Section 1537 of the Real Property Tax Laws allows a town/village and a county to enter into an agreement for appraisal services, exemptions service, or assessment services. This is considered an agreement for the provision of a ‘joint service’ for the purposes of article five-g of the general municipal law. This interpretation takes into the fact that with this agreement the county would not have the power to perform any of the above duties in the absence of the agreement.

There would be a total of 9 appraisal staff for the county.

There are 7 counties in New York State that employ a version of these agreements with the closest being Cortland County, which provides the assessment function for 4 out of 16 municipalities, and Schyuler County which provides the assessment function for 7 out of the 8 towns in the County.

Total Budget for all towns assigning the assessment function to the county — \$896,862 or \$25.99/parcel

Each of the options reviewed could achieve the goals of this study through inter-municipal agreements. The cost analysis of each of these options would allow for a similar level of service that is currently being delivered by the Department of Assessment. All staffing levels are estimated using the International Association of Assessing Officers guidelines specifically calibrated for New York State.

Alternative Assessment Options Comparison

	Current Assessment Structure	Single Town/City Assessing Units	Coordinated Assessment Program (CAP)	RPTL 1537 Agreements
Annual Operating Costs	\$867,138	\$1,186,224	\$926,235	\$896,862
Cost Per Parcel	\$25.12	\$34.37	\$26.84	\$25.99

The Current Structure of the Department of Assessment saves approximately \$319,086 as compared to the cost of single local town assessing units.

Other County’s Assessment Administration Cost

County	Parcels	Cost/Parcel	Cost/Capita
Columbia	35,593	\$34.60	\$19.88
Lewis	23,649	\$28.13	\$25.13
Tompkins	34,510	\$25.12	\$10.80
Madison	37,142	\$24.09	\$12.82
Cortland	22,357	\$25.95	\$11.99
Jefferson	57,049	\$29.19	\$14.21
Oswego	59,702	\$19.84	\$9.75

Disclaimer: Every attempt was made to verify all information that was used in the creation of this study however there is no guarantee that the information that was used is 100% accurate.