

Tompkins County has been one of the leading counties in the State of New York in the administration of the Real Property Tax Law. It has been fortunate to have the services of assessors who have had a genuine interest in assessment administration and have been receptive to the introduction of improved systems and programs designed for more equitable distribution of property tax burdens.

During the past ten years it has become more and more difficult to obtain the services of qualified people to fill the office of local assessor. People, whether elected or appointed who are not only qualified but who also have enough time available to devote to the office of assessor are difficult to find.

Training and experience are the important prerequisites to modern assessment procedures. It is the intention of the proposed charter to provide a staff of trained and experienced personnel that will be adequate to administer the real property tax in a uniform, equitable manner.

Using recognized criteria for this type of work, it appears that five professional assessors would be required to service the needs of the ten tax districts of the county.

At present there are two persons working with the designation of professional assessor¹ in the county. In addition there are four full time assessors who by examination may become eligible for the professional designation.

¹The Institute of Assessing Officers of the New York State Assessors' Association was incorporated by the Board of Regents and confers the designation of "Professional Assessor" upon members indicating their qualification by examination, education and experience.

A supporting clerical staff of about five people is visualized to efficiently augment and extend the services of the professional staff.

The following page shows the personnel requirements in the form of an organization chart. Page 5 shows the suggested salary ranges for the various position titles and Page 6 shows the summary of the other budgetary requirements and the total cost initially and over ten years. The operation of such a county-wide department would probably consist of the present office facility in the court house, an office serving the City and Town of Ithaca and bases of operation from the respective clerks offices in the other eight townships.

On the basis of the area, travel time, number of parcels, etc. it would appear that services to the various towns and city may be grouped somewhat as follows:

- Area 1 : City of Ithaca
Town of Ithaca
Town of Danby
- Area 2 : Town of Ulysses
Town of Enfield
Town of Newfield
- Area 3 : Town of Lansing
Town of Groton
- Area 4 : Town of Dryden
Town of Caroline

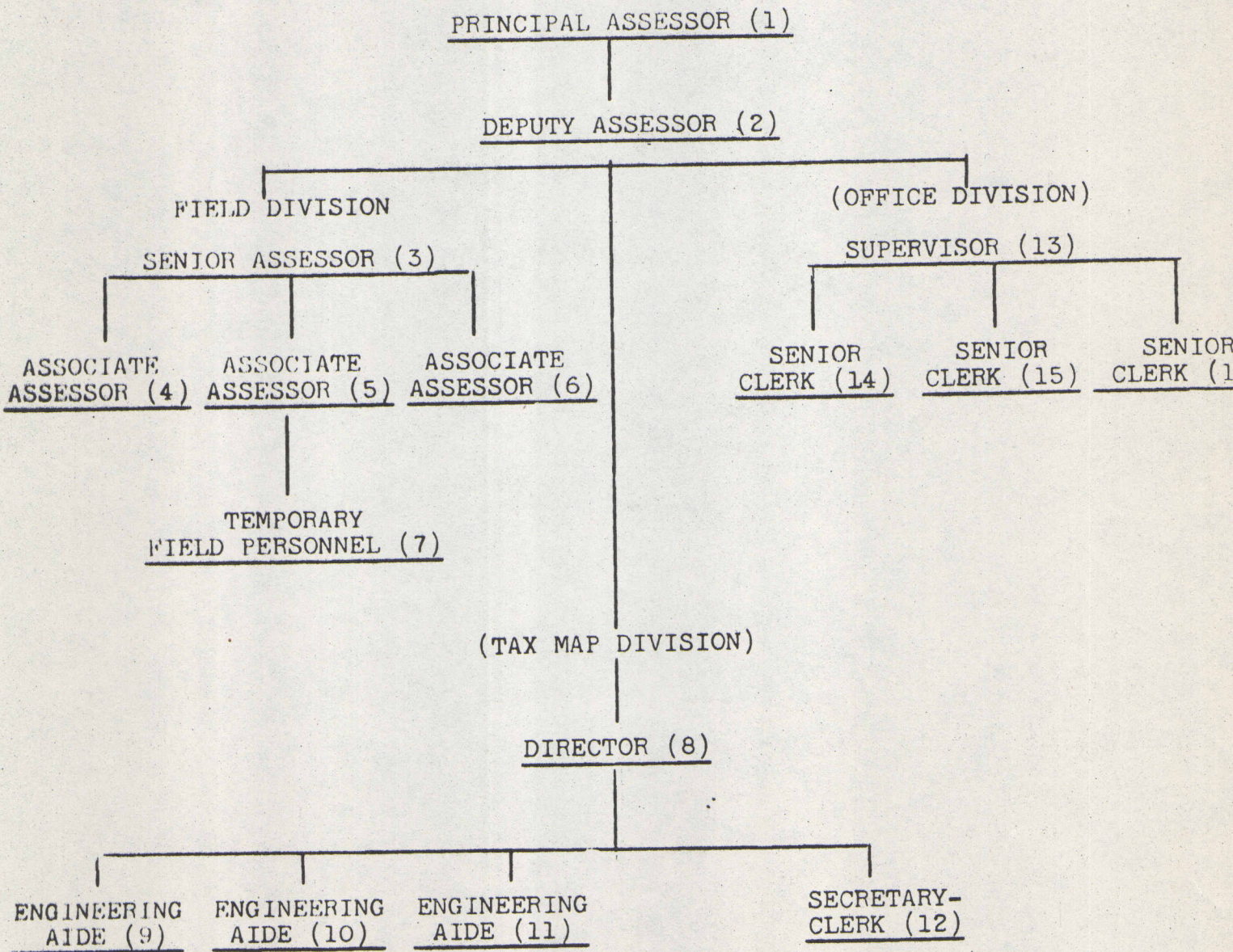
The provision of a local assessment review board and also a board of review on the county level gives the owners of property an additional recourse before taking any legal action to gain relief.

Tompkins County (including City, Villages and Towns) has

become a community of mutual-interests and problems. It is difficult to define a rural urban fringe, for development of residential, commercial and farm uses are fast becoming next door neighbors. The range of problems presented by complex and extended development into what was the country-side has accelerated to the point where the demands upon the assessor requires the training and experience once required only of the urban assessor. There is no greater need for change on the local level than the need for upgrading the administration of the property tax, which to local governments, is still today their most important source of revenue.

PERSONNEL REQUIREMENTS

ORGANIZATION CHART
ASSESSMENT DEPARTMENT COUNTY-WIDE



(1) NUMBERS IN PARENTHESES REFER TO SUGGESTED SALARY RANGES OF THE POSITION TTTLES

BUDGETARY REQUIREMENTS

POSITION TITLES OF PERSONNEL
AND SUGGESTED SALARY RANGES

	<u>BEGIN</u>	<u>END - 10 YEARS</u>
(1) PRINCIPAL ASSESSOR	13,000	20,000
(2) DEPUTY ASSESSOR	11,500	16,000
(3) SENIOR ASSESSOR	10,000	12,000
(4) ASSOCIATE ASSESSOR	7,000	9,000
(5) ASSOCIATE ASSESSOR	7,000	9,000
(6) ASSOCIATE ASSESSOR	7,000	9,000
(7) TEMPORARY PERSONNEL	5,400	6,000
(8) DIRECTOR - TAX MAP DIVISION	9,500	12,000
(9) ENGINEERING AIDE	7,000	9,000
(10) ENGINEERING AIDE	7,000	9,000
(11) ENGINEERING AIDE	7,000	9,000
(12) SECRETARY - CLERK	5,000	6,500
(13) OFFICE SUPERVISOR	5,000	6,500
(14) SENIOR CLERK	4,500	5,500
(15) SENIOR CLERK	4,500	5,500
(16) SENIOR CLERK	4,500	5,500
	<hr/>	<hr/>
TOTALS	114,900	149,500

COMPARATIVE COST ANALYSIS OF ASSESSOR'S BUDGETS

COUNTY OF TOMPKINS, NEW YORK

BASED ON 1967 BUDGETS

AND

1967 ASSESSMENT ROLLS

(FIGURES IN PARENTHESIS ARE FOR 1968)

COLUMN	1	2	3	4	5	6	7	8	9	10	11	12	13	
no	Item	Caroline	Danby	Dryden	Enfield	Groton	Ithaca Town	Lansing	Newfield	Ulysses	City of Ithaca	Totals of Averages	Existing Co. Dept.	Grand Total or Averages
	Number - Taxable Parcels May 1, 1967	1040	842	2902	695	1808	3222	2253	980	1791	5527 =	21060 +	21060 =	21060
	Assessor's Salary	\$1000	\$1800	\$7020	\$1200	\$5000	\$7200	\$5500	\$1500	\$4200	\$9234 =	\$43654 +	\$20684 =	\$64338
3.	Assessor's Total Budget	\$1050 (1610)	\$2000 (2000)	\$7900 (8600)	\$1300 (1300)	\$5475 (6275)	\$7350 (8150)	\$6000 (6700)	\$1600 (1700)	\$5300 (4400)	\$13130 = (18359)	\$51105 + (59094)	\$50557 = (54776)	\$101662 (113,870)
4.	Cost Per Parcel (Total Budget)	\$1.01 (1.55)	\$2.38 (2.38)	\$2.72 (2.96)	\$1.87 (1.87)	\$3.03 (3.47)	\$2.28 (2.53)	\$2.66 (2.97)	\$1.63 (1.74)	\$2.96 (2.46)	\$2.38 (3.32)	\$2.43 (2.81)	\$2.40 (2.60)	\$4.83 (5.41)
5.	Square Miles in District	58	55	93	36	50	30	59	59	33	5	478	478	478
6.	Cost Per Square Mile (Total Budget)	\$18.10	\$36.36	\$94.95	\$36.11	\$109.50	\$245.00	\$101.69	\$27.12	\$160.61	\$262.60	\$106.91	\$105.75	\$212.66
	Total Full Value 1967 (For County General)	9,443,777	8,146,908	43,169,447	5,947,493	17,520,841	74,251,116	64,542,166	14,201,753	26,199,245	126,245,222	371,377,170	371,378,470	—
	Cost Per K of Full Value	\$0.0001	\$0.0002	\$0.0002	\$0.0002	\$0.0003	\$0.0001	\$0.0001	\$0.0001	\$0.0003	\$0.0001	\$0.0001	\$0.0001	\$0.0002