

TOMPKINS COUNTY STUDY SUMMARY

By Jay Franklin, IAO, CCD

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 function 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 ten individuals consisting of:

- Director of Assessment
- Asst Director
- Valuation Specialists (4)
- Valuation Support (1)
- Clerical Staff (2)
- Tax Map Staff (1)

Indicators of Assessment Equity

The Department of Assessment has been at 100% level of assessment since 2008 thereby ensuring an equitable assessment roll. While not a participant of the Cyclical Re-Appraisal Program due to the additional costs associated with maintaining values every 3 years, the Department has made the economical and equitable decision to maintain values on a yearly basis.

The Department of Assessment had a failed attempt at a cyclical assessment program from 2006-2008 however after a public outcry, the County Legislature made the right choice to return to full value

assessments done on a yearly basis.

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 Department of Assessment has received the Excellence in Equity Award from NYSORPS each year since 1999—even during the interim two years of the triennial assessment cycle. They are the only assessing unit to achieve this while at a fractional value.

Current Assessment Administration Cost

The following chart lists the actual costs for the two of the three years that were analyzed. Also included in the chart is the reconciled current assessment administration cost that will be used throughout this study.

	Current Cost
Personnel	\$616,048
Equipment	\$24,312
Contractual	\$47,202
Fringe Benefits	\$370,689
Revenue	\$60,500
Total Cost	\$997,751

The total cost is \$28.91 per parcel.

Town	2014 Equalization Rate	2014 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 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 to assist in this function.

The single assessment unit budget is estimated to be \$1,475,737 or \$42.76/parcel.

Coordinated Assessment Program

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, it would require a staffing level of 13.5 individuals in order to accommodate the level of work required to maintain the quality of service that exists currently.

There would be a total of 7 appraisal staff for the county.

Total Budget for all towns forming a Coordinated Assessment Program — \$1,050,615

RPTL 1537 Agreements

Section 1537 of the Real Property Tax Laws allows an assessing unit 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 7 appraisal staff for the county.

Total Budget for all towns assigning the assessment function to the county — \$1,020,895

2014 Summary Footnotes

This summary is an update using 2014 Budget information of a study that was done for the 2007-2008 New York State Real Property Tax Administration Improvement Program Grants.

Jay Franklin, CAMA Consultants, was contracted by the Counties of Cortland, Columbia, Madison, Oswego, Jefferson and Lewis to review their current costs and how that would compare to a cost of a countywide assessing unit, a countywide CAP and a countywide RPTL 1537 agreement. In an effort to be a part of the grant program, Mr Franklin, in his position as Assistant Director of Tompkins County Department of Assessment looked at potential scenarios for sending the assessing function back to the towns. Using the same methodology in the other studies, this showed a significant cost savings to Tompkins County under their current structure of approximately \$320,000.

This level of savings has increased to over \$470,000 due to the re-organization that took place in 2011 at the County whereby the department has relied on the experience of people in the office rather than strict numbers for how many employees should be in the office according to industry standards.

Additionally the lack of revenue options now available to local assessing offices to maintain an equitable assessment roll has added to the cost disparity. While a consolidated assessment unit is able to reduce staffing in the interim years, a local assessing unit still must staff an office adequately per the real property tax law.

Alternative Assessment Options Comparison

	Single Assessing Units	Countywide CAP Managed by County	Countywide RPTL 1537 Agreements
Annual Operating Costs	\$1,475,737	\$1,051,615	\$1,020,895
Cost Per Parcel	\$42.76	\$30.47	\$29.58
Cost savings of Countywide Assessing	\$477,986	\$53,864	\$23,144

The total cost of the current assessment administration structure in Tompkins County is \$997,751 or \$28.91/parcel.

