

**New York State Grant Funded**  
Study Of  
Centralized Property Tax Administration

**ERIE COUNTY**



Prepared By:  
Erie County Office of Real Property Tax Services  
Erie County Assessors Study Team  
Western Region ORPS Managers  
National Fuel Gas Real Property Manager

Comments of  
Erie County Director of Real Property Tax Services  
**Joseph L Maciejewski, CCD**

Before I make my comments on the results of Erie County's Centralized Property Tax Administration Program study, I would like to commend the State of New York and particularly the Office of Real Property Tax Services respectively for providing funding for this study and for the guidance and professionalism shown by ORPS managers.

After consulting with my staff, our local professional Erie County Assessor Association and OPRS staff, I decided that it would be in the best interest of Erie County to conduct this study "in house". My definition of "in house" is one of inclusion, not exclusion and not a study that springs a "gotcha" or surprise on local assessment professionals that my office work with on a daily basis.

Erie County Executive Chris Collins and the Erie County Legislature Leadership have made it clear that we must respect that New York State is a home rule state. What good would come of putting together a study that does not offer an in-depth look into the diversity of the assessment offices in Erie County without the assistance of the individuals working there?

With that, I invited the Erie County Assessors Association to select team members that would represent the diversity of its member Towns and Cities. Next, the Office of Real Property Services Western Region managers were asked and accepted my invitation to be part of our team. Soon after our team was assembled I received a pleasant surprise in the form of an email from the Real Property Manager for Erie County's largest taxpayer asking if I would consider giving National Fuel Gas Corporation a seat on the study group. I eagerly replied and welcomed Mark Pijacki to the study group.

With our team together we began the process of charting a course for the study that would achieve our shared goals. One of the first actions was the preparation and delivery of a resolution that simply asked local governments if the opportunity presented itself would they consider a partnership with the Erie County Office of Real Property Tax Services. This resolution intentionally did not include the option of establishing County run assessing, however that became the perception of many. Needless to say the results of the request to adopt the resolution were underwhelming. It was obvious that the path of this study and focus would need to shift in the direction of County, City and Town coordination rather than County Run consolidation.

Without regard to any particular assessment model, it is widely agreed that our goal to achieve equity must result in all 28 local government bodies supporting a systematic approach to achieving full value assessments on an annual or at least triennial basis.

I also want to note that the study group meetings were far from a bible study gathering. At times heated debate took place, yet when it was over I believe we left with a common goal. Passionate debate only makes the better. One discussion that caused minor tension was the debate over the office of Elected Assessor, or the three member board. I as Director, speaking only for myself, fully support the elimination of elected assessors, however we all agreed that at the present time we must deal with what is reality, that reality is that we have 5 Towns with a three member board of elected assessors and one town with a sole elected assessor. The result of our discussion was that continuing training must be mandated and enforced.

Furthermore, all options for collaboration have been laid on the table, several “outside of the box” ideas were floated, one of the most intriguing was what I like to refer to as a “Request for People” (RFP), the idea would be to share expertise, not just with staff from the County Real Property Tax office.

Credit must be given to Mr. Brian Sullivan, one of the Staff Assessors in the City of Buffalo, his idea was to look the possibility of intermunicipal agreements utilizing staff for their area of expertise in support of a County wide equity program.

The only way to achieve this goal is to have legislation introduced and adopted by the NYS Legislature that provides for a common, statewide standard of assessment that makes an assessment equity program, at a statewide level of assessment of 100 percent of full market value mandatory.

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# **Erie County, New York**

Centralized Property Tax Administration Program (CPTAP)

NYS Grant-Funded Assessment Administration Study

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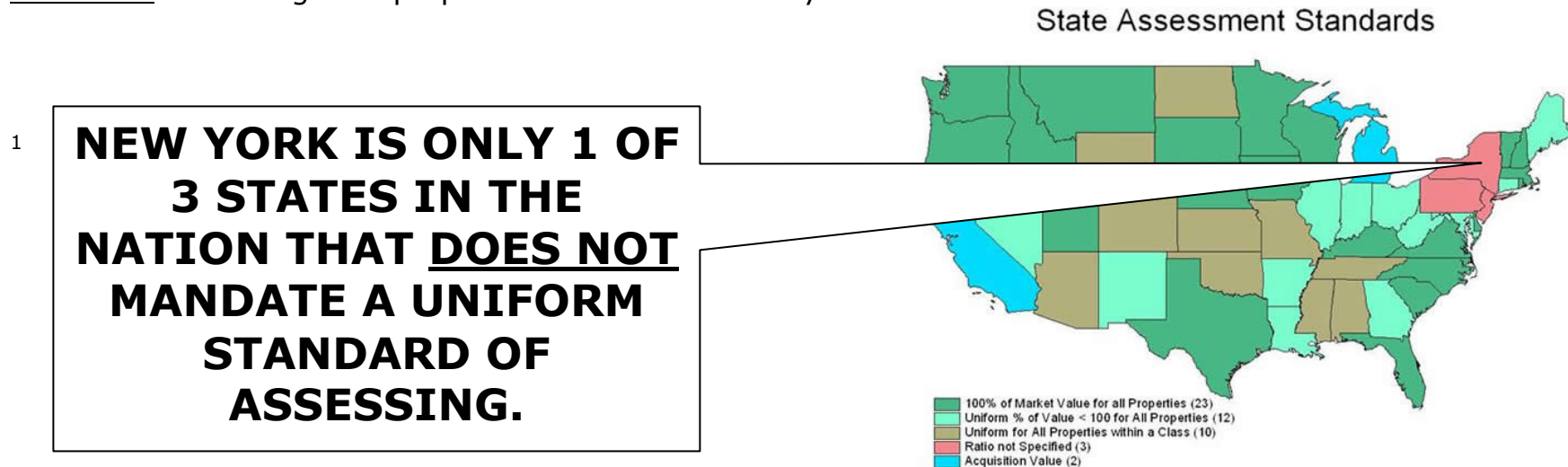
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## I. INTRODUCTION TO CPTAP

In the autumn of 2007, the New York State Office of Real Property Tax Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and municipal officials to study reform opportunities for their local property tax systems. To facilitate this process, grants were awarded to 52 counties across the state, including Erie County.

### *Why do we need to reform?*

Compared to almost all other states, New York's property tax system is notoriously complex and confusing, particularly for taxpayers. As evidence, New York is one of only three (3) states *without* a statewide standard of assessing; and one of 12 that does not mandate regular reassessment (equity programs). This is evidenced in Erie County where properties range from being assessed at fractional values as low as 5% and on up to 100% of full market value. This potentially creates enormous disparities (and subsequent taxpayer confusion), particularly in regard to the apportionment of school and county tax levies. Each year, over 1,500 different tax rates are calculated and charged to properties across Erie County!



<sup>1</sup> Source: International Association of Assessing Officers 2000 Survey

Creating further confusion, there are nearly 700 school districts that cross 1,128 distinct assessing units in the State. Compare that to a national statewide average of 85. In Erie County alone, there are 28 municipalities and 30 school districts with a total of 28 separate assessing units. Considering that assessment of real property is the basis for levying **over \$1.46 BILLION** in taxes annually in Erie County<sup>2</sup>, and nearly \$40 billion statewide, equity should be essential. However, the current system has made that nearly impossible.

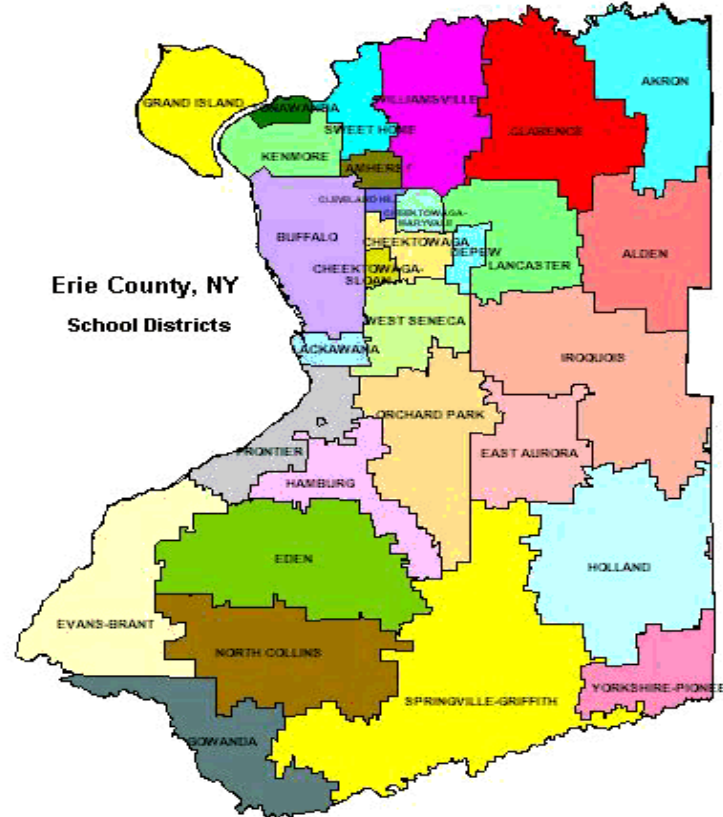
***Empowering local change – one-size doesn't necessarily fit all!***

***The Erie County  
Picture:***

**28 Municipalities  
30 School Districts**

**1,500+  
TAX RATES**

**\$1.46 Billion  
Levied  
Annually**



<sup>2</sup> Erie County Office of Real Property Tax Services Annual Report Book.

The intent of the grant program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials are determining what will work best for their taxpayers and the taxing jurisdictions.

### ***What is the goal?***

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

- **Equity** - Treat every parcel in the County the same way.
- **Transparency** – To make the assessment system easy for taxpayers to understand.
- **Credibility** – Maintain professional assessors and mandate the same training for elected Assessors.
- **Accountability** – State, County and Local officials are accountable to the taxpayer.
- **Efficiency** – To provide assessment administration at the lowest cost for a standardized level of service short and long term.

These goals are at the core of a good property tax system and span every level of involvement.

## **II. SCOPE**

### *The Erie County Study*

Erie County is comprised of 25 Towns, 3 Cities and 16 Villages, totaling over 360,000 assessed parcels. In fact, several municipalities have parcel counts that average, or exceed the size of other entire counties in New York State. To ensure balanced and fair representation of the diverse composition and concerns of key stakeholders affected by changes to the assessment system, this study group includes 2 state, 2 county, 7 local and one customer representative as follows:

**State:** Office of Real Property Services Regional Manager; Real Property Analyst.

**County:** Director of Real Property Tax Services; Chief Data Tax Clerk

**Local:** Assessors serving one city and six towns ranging from 95,768 (Buffalo) to 1,697 (Sardinia) parcels

**Customer:** National Fuel Gas, largest real property taxpayer in the county

In terms of structure (though structure, is secondary to performance goals), a variety of models have emerged across the State as options to study that are believed, if implemented, to achieve equity, transparency, credibility, accountability and efficiency. These models are:

- A) County-run
- B) Municipal-run systems where communities contract with the county for key support services
- C) Municipal-run systems where communities' contract among themselves to treat all parcels the same
- D) Hybrids of B & C.



Since taking office January 1, 2008, Erie County Executive Chris Collins has publically stated his respect for home rule and that in general, municipal officials have indicated they do not support countywide assessing. Countywide assessing has been previously explored, however absent the necessary support at the local level at this time, it is not recommended as a feasible option for this report.

Therefore, the Erie County study explores a hybrid approach to bringing all 28 municipalities to a uniform percent of value (100%) and establishing equity, by looking at:

- County and town collaboration, utilizing intermunicipal agreements provided for under Section 1537 of Real Property Tax Law).
- Ways to facilitate and encourage collaboration between towns by creating new Consolidated Assessment Programs (CAPs) including proposals and support for state aid to accomplish this.
- The importance of **a)** a state-mandated cycle bill requiring annual reassessment; **b)** uniform training, certification and continuing education standards for all assessment professionals; **c)** state aid to accomplish these goals.
- Evaluate the current Real Property System (RPS) technology requirements and cost needed to implement a centralized, countywide real property system database that is accessible to all users and allows for greater efficiency. At the present time (RPS) does not have the capability to accommodate a county the size of Erie.

### **III. EXISTING ERIE COUNTY SYSTEM**

#### **A. Overview of Assessing Function**

It is important for the reader to understand the fundamentals of the Real Property Tax System. Property owners are taxed based upon their perceived wealth which is demonstrated by the value of their real property. This is why it is absolutely essential that assessments are kept current and accurate each and every year. In fact, the Real Property Tax Law (RPTL 305) requires assessments within each assessing unit to be maintained at a "uniform percentage of market value."

Definition - RPTL §305 Assessment methods and standards

- All real property in each assessing unit shall be assessed at a uniform percentage of value
- Value is defined as "market value"
- Real property may be assessed at any percentage of full value (a/k/a "Level of Assessment", or LOA)
- Assessors sign an oath each year that all assessments are uniform.
- This would include County Assessing Units

The duties of an assessor are by no means simple. However, the function is singular – to estimate the value of all real property for the purpose levying real property taxes.

Real property taxes are the primary source of revenue used to sustain the operation of school districts, counties, cities, towns, villages, fire and other municipal special districts (i.e. sewer, water, light, garbage).

A common misnomer is that the assessor determines how much someone pays in property taxes, which is why many people refer to this local government official as the “tax assessor”. This is a good example of the confusion that surrounds the real property tax system.

To clarify, the amount of taxes to be levied is a product of the budget adopted by each entity (i.e. school, county, city, town or village). The assessor’s responsibility is to ensure that the tax burden is distributed evenly. This is accomplished by producing an equitable assessment roll.

### **Assessor Qualifications and Training Requirements**

Assessors must obtain [basic certification](#) by New York State within three years of taking office\*. This requires the successful completion of orientation, three assessment administration course components, and five appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Services (ORPS) prescribes the components and monitors each assessor’s status.

\*Assessors in Nassau County, Albany, Buffalo, Rochester, Syracuse, and Yonkers are not required to obtain basic certification.

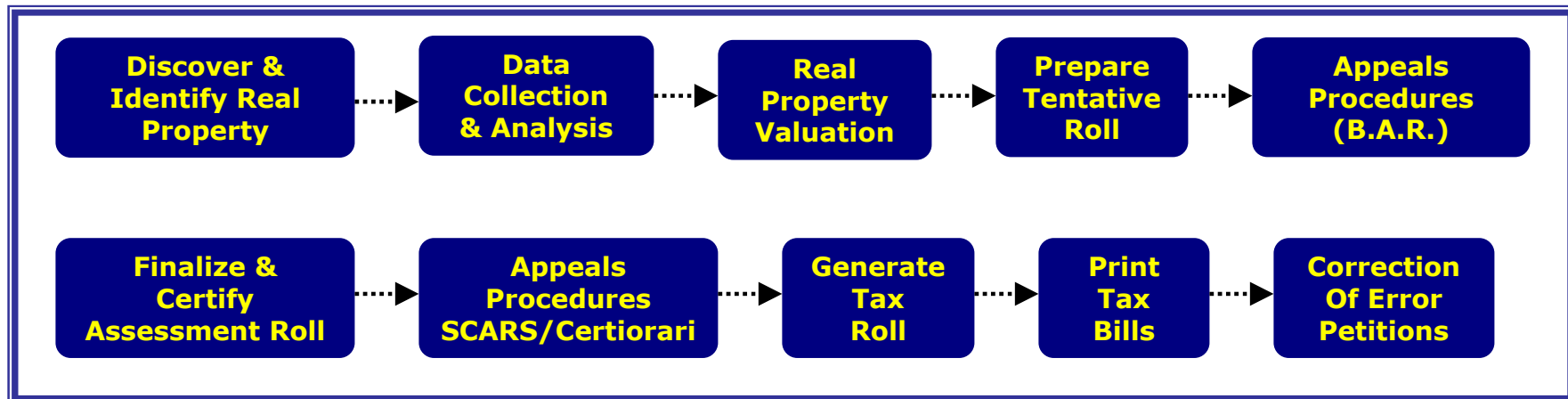
Each year, appointed assessors must complete an average of 24 hours of continuing education. Both elected and appointed assessors may attain any of three advanced designations awarded by ORPS: State Certified Assessor-Advanced, State Certified Assessor-Professional, and State Certified Assessor-National.

#### **Some of the duties and responsibilities of the Municipal Assessors include:**

- Locate property and collect inventory data
- Determine ownership of property
- Maintain ownership information of each parcel on the assessment roll
- Notify owners where and when data is available for inspection
- Value all real property at a uniform level of assessment

- Process exemptions
- Mail notices of increased assessment or other changes
- File a Tentative Assessment Roll
- Answer questions regarding tentative roll
- Defend values
- Attend meetings of the Board of Assessment Review, Small Claims, and Certioraris
- File a Final Assessment Roll
- Attend required continuing education and professional conferences
- May manage assessment office
- May meet with property owners, media, and other government officials
- Analyze local data such as market sales, interest rates, and market trends.
- Prepares challenge for equalization rate if necessary

### ***The Assessment Cycle***



## **B. HISTORY OF REASSESSMENT PROJECTS IN ERIE COUNTY**

In 1976, data collection began by a contractor for all municipalities in Erie County. This was the first step in a countywide reassessment project that was then put on hold until the early 1980's when a county consortium was formed. Staff from the county in conjunction with municipal staff, and another outside contractor worked together to finally complete the project in 1986. The two exceptions were the Town of Sardinia, who implemented the following year in 1987 and the Town of Elma who withdrew altogether from the project.

As the following narrative illustrates, after 1986, the 28 municipalities (3 cities, 25 towns) in Erie County went in a variety of directions in their pursuit to maintain equitable assessment rolls.

Group "A" lists the 11 municipalities that are presently engaged in regular reassessment projects and are committed to maintaining equity for the taxpayers in their jurisdictions. Each has been approved and receives State Aid of up to \$5.00 per parcel per year for conducting annual reassessments, or in the case of the Town of Newstead, \$5.00 per parcel every three years for triennially reassessment. Of the 365,930 parcels in the county, reassessment municipalities make up 203,081 parcels (nearly 56% of the county).

Group "B" includes what we currently consider the 17 non reassessment municipalities. Of these, Holland can easily get back on track to assessment equity; the town was in the annual reassessment program between 2001 and 2007. This is also true for Cheektowaga and Elma, if the respective town boards would support the concept of moving towards full value and equitable assessments for all properties. These towns would also be availing themselves to State Aid monies for their efforts. These three towns represent an additional 42,439 parcels, which if they were to participate in annual full value reassessment projects, would bring up the total to 245,520 parcels, or 67% of the parcels in the county.

The primary difference in the reassessment verses non reassessment group lies largely with the political will or desire and determination of the elected boards to achieve and maintain equity for the taxpayer.

## Regular Reassessment Municipalities (GROUP A)

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>City of BUFFALO</b>	<b>95,928</b>	<b>2008</b>	<b>\$432,595</b>	<b>100.00%</b>

**History/Current Status:** Buffalo has participated in the annual reassessment program since 2001 and qualified for State Aid each year. What began as a contractor assisted endeavor, then migrated to a self-sufficient operation with ORPS guidance. At least 2/3 of all the city parcels have photos on to the RPS database. Continued training of new staff for analysis, valuation and review techniques will allow the city to remain in the annual equity program with a cost neutral impact.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>City of LACKAWANNA</b>	<b>6,667</b>	<b>2008</b>	<b>\$31,435</b>	<b>100.00%</b>

**History/Current Status:** The first reassessment since 1990 was done for the 2005/2006 roll year. It was contractor assisted and very successful and the city has remained in annual program and qualified for State Aid every year since. The Assessor is learning the analysis and valuation process gradually with ORPS assistance and guidance. Assessor should learn to manage the annual valuation schedule and run all processes independently which will allow the city to remain in the annual program and the cost should be neutral.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>City of TONAWANDA</b>	<b>6,470</b>	<b>2008</b>	<b>None</b>	<b>100.00%</b>

**History/Current Status:** In 2008, the City of Tonawanda conducted the first reassessment since 1990. It was contractor assisted and very well received by the City Council as well as the vast majority of taxpayers. As expected, there were some difficulties with property owners on the Riverfront. The City has signed a five year contract with the vendor to assist assessor and staff in annual reassessment process. The projected cost to continue annual reassessment is approximately

\$5.00/parcel per year. If the Assessor and staff continues to learn the process of analysis, valuation and field review, the office will be self-sufficient and the cost, neutral.

Municipality	Parcel Count	Last Reassessment	2007 State Aid	Equalization Rate
<b>Town of AMHERST</b>	<b>43,582</b>	<b>2008</b>	<b>NONE</b>	<b>100.00%</b>

**History/Current Status:** Amherst was the first town to do systematic analysis and valuation in the mid 1990's following a failed reassessment in 1991. After maintaining equity at 72% for several years, the town eventually converted all values to 100% in 2000 and remained in the annual reassessment program with State Aid from 2000 to 2006. Many factors led to withdrawing from the program during 2007 and 2008, but the town has committed to returning for the 2009 roll. This is a complete valuation and field review effort. All reassessments have been contractor assisted. Due to its' size and complexity, this town may always need some contractor assistance, but should strive to take on more analysis and valuation duties in house. Projected cost to maintain an equity program is \$5.00/parcel. The cost per parcel to get back into reassessment this year is approximately \$16.00/parcel.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of BOSTON</b>	<b>3,694</b>	<b>2008</b>	<b>\$18,200</b>	<b>100.00%</b>

**History/Current Status:** In 2005, with contractor assistance, Boston completed the first reassessment since 1990. Inventory was updated and all photos taken were attached to the RPS file. The town has remained in annual reassessment program since and qualified for annual State Aid. The assessor has successfully learned all techniques associated with analysis, valuation and field review, so that contractor assistance is not necessary. Boston should be able to maintain an equity program at a neutral cost.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of BRANT</b>	<b>1,442</b>	<b>2008</b>	<b>\$6,825</b>	<b>100.00%</b>

**History & Current Status:** Brant conducted the first reassessment project in 2001 and has remained in the annual program, receiving State Aid since. Recently migrated from a three-man elected board to a sole-appointed assessor; the assessor learned the valuation, review process, and became a licensed appraiser. All activities are completed in house without contractor assistance. This should allow the town to continue to maintain equity at a neutral cost.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of CLARENCE</b>	<b>12,076</b>	<b>2008</b>	<b>\$59,715</b>	<b>100.00%</b>

**History & Current Status:** Clarence was one of the first towns in the State to enter the annual reassessment program in 1999, just completed their 10<sup>th</sup> consecutive year and receiving annual State Aid. This town board has clearly and consistently demonstrated a commitment to assessment equity. Most activities are completed in house; some contractor assistance when needed. The town should be able to continue in this manner at an annual cost of \$3.00 to \$5.00 per parcel (depending on real estate activity, which has been heavy in recent years).

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of EVANS</b>	<b>9,737</b>	<b>2008</b>	<b>None</b>	<b>100.00%</b>

**History & Current Status:** Evans completed the first reassessment since 1990, in 2008. The effort was contractor assisted and well received by the Town Board and the vast majority of taxpayers. As expected, there were some difficulties with lakefront property owners. The first Coordinated Assessment Program (CAP) in Erie County was also formed with Evans and North Collins, and a six year plan for both towns to continue in the annual reassessment program has been filed with the state. To effectively reassess annually, an appraiser will be needed, possibly part time or contracted for valuation and review which. The projected cost to maintain equity is \$5.00/parcel per year. The cost to achieve equity again for the town was approximately \$25.00 parcel last year.



Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of LANCASTER</b>	<b>17,559</b>	<b>2006</b>	<b>None</b>	<b>93.00%</b>

**History & Current Status:** Reassessments occurred in 1986, 1988, and 1990 in the Town of Lancaster. The latest reassessment project was in 2005, with a follow up reassessment in 2006. Inventory, photos, and values were current and very equitable as of the 2006 roll. A new Assessor was appointed in 2007 and has gained Town Board support for implementing an update at 100% for full market value for the 2010 roll. He has developed presentations, timelines, and trending spreadsheets for each neighborhood in town for the town board's information. Some of the project can be done in house, and some contracted out for the initial year. This will cost about \$10/parcel, and possibly cost neutral after that.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of NORTH COLLINS</b>	<b>2,015</b>	<b>2008</b>	<b>None</b>	<b>100.00%</b>

**History & Current Status:** North Collins implemented annual reassessment in 2001, has remained in the program and continues to receive annual State Aid. The town now shares an assessor with the Town of Evans and a CAP agreement was formed which was put in place this year. Both towns will continue in the program. Photos need to be taken and some inventory reviewed, however this can be achieved by sharing appraisal services with Evans and at a neutral cost.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of NEWSTEAD</b>	<b>4,203</b>	<b>2008</b>	<b>\$20,335</b>	<b>100.00%</b>

**History & Current Status:** In 1995, Newstead completed the first reassessment project in many years and reassesses triennially (every 3 years) - the last was completed in 2007 and the next is schedule for 2010. The assessor has completed all tasks in house. The town can continue reassessing in this manner at a neutral cost.

## Non-Reassessment Municipalities (GROUP B)

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of ALDEN</b>	<b>3,735</b>	<b>2008</b>	<b>None</b>	<b>53.00%</b>

**History & Current Status:** Alden did an initial reassessment project in 1986 with one update completed in 1988. During that time, there have been several assessors, both full and part time. It is currently a full time position and the assessor has taken photos of the majority of properties in town. Data inventory verification needs to be completed for all parcels.

**Steps to Equity:** Public education needs to begin, and the elected officials must decide that investing in assessment equity is important to protecting taxpayers. Initial project cost: \$25.00/parcel if data verification is done in house; if not, \$40.00/parcel. Cost neutral in subsequent years if expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of AURORA</b>	<b>6,439</b>	<b>2008</b>	<b>None</b>	<b>45.00%</b>

**History & Current Status:** The initial reassessment project was done in 1986, with no further assessment updates since. The equalization rate has continued to decline steadily. To this date, the town board has not moved to give it serious consideration. The current assessor is also the assessor in the Town of Sardinia.

**Steps to Equity:** All data inventory must be verified from the right of way and photos taken. Public education of town board and taxpayers, and the political will to proceed is essential. Initial project cost: \$25.00/parcel if data verification is done in house; if not, \$40.00/parcel; cost neutral in subsequent years if expertise is developed in house. The town has in-house reassessment expertise.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of CHEEKTOWAGA</b>	<b>35,058</b>	<b>1986*</b>	<b>None</b>	<b>62.00%</b>

**History & Current Status:** The initial reassessment was done in 1986. \*For the past several years, the town has contracted with a vendor for assessment equity at 65%, which is now 62%. However, not all neighborhoods are changed when analysis shows that they are in need. Further analysis has shown that properties in the commercial and industrial class are not assessed at the same level that the residential properties. The assessor is also the assessor in the Town of Humphrey in Cattaraugus County.

**Steps to Equity:** While an assessment equity program has been in place, the data inventory still needs to be reviewed and updated. The town board also needs to understand the fact that assessment equity at 100% will provide more transparency and efficiency, as well as enable the town to take advantage of State Aid. Projected cost: \$15.00/parcel for data verification; \$5.00/parcel per year to continue annual equity at 100% with contractor assistance.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of COLDEN</b>	<b>1,882</b>	<b>1989</b>	<b>None</b>	<b>46.00%</b>

**History & Current Status:** The initial reassessment was done in 1986 with one update in 1989. Since then, there has been no interest reassessment. The equalization rate has dropped to 46.00%.

**Steps to Equity:** All data inventory must be verified from the right of way and photos taken. Public education of the town board and taxpayers, and the political will to proceed is essential. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel; cost neutral in subsequent years if the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of COLLINS</b>	<b>2,111</b>	<b>1991</b>	<b>None</b>	<b>70.00%</b>

**History & Current Status:** The initial reassessment was in 1986 with updates in 1988 and 1991. The elected 3 man board of assessors currently does not have the resources to complete a reassessment on their own. Some photos have been taken and added to the file.

**Steps to Equity:** All data inventory must be verified from the right of way and the remainder of the photos taken. Public education of the town board and taxpayers, as well as the political will to proceed is essential. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years given the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of CONCORD</b>	<b>4,111</b>	<b>1988</b>	<b>None</b>	<b>50.00%</b>

**History & Current Status:** The initial reassessment was conducted in 1986 with an update in 1988 and nothing after that. The town changed from an elected 3 man board to a sole elected assessor and has shown some interest in another reassessment over the years but has not pursued it. Photos were taken and added to the file for about 1/2 of the parcels.

**Steps to Equity:** Public education of the town board and taxpayers, as well as the political will to proceed is essential. All data inventory must be verified from the right of way and the remainder of the photos taken. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years, given the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of EDEN</b>	<b>3,557</b>	<b>1994</b>	<b>None</b>	<b>70.00%</b>

**History & Current Status:** The initial reassessment was done in 1986 with an update in 1988. The last reassessment occurred in 1994 with a contractor. The elected 3 man board of assessors currently does not have the resources to complete a reassessment on their own. There is also currently no political will for a project.

**Steps to Equity:** Public education of the town board and taxpayers, as well as the political will to proceed is essential. All data inventory must be verified from the right of way and the remainder of the photos taken. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years, given the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of ELMA</b>	<b>5,477</b>	<b>2002</b>	<b>None</b>	<b>5.00%</b>

**History & Current Status:** Elma is the only town that did not implement full value assessments in 1986 when the other municipalities in Erie County did. The only reassessment was done in 2002, and that was at 6% of market value. Inventory was cleaned up and equitable values were established. The current town board does not seem interested in 100% assessed valuation or the state aid that the town would receive. Photos for about 2/3 of the properties were done and the assessor has developed the expertise in all areas of analysis, valuation, and review. The current assessor is also one of the assessors in the Town of Marilla.

**Steps to Equity:** Public education of the town board and taxpayers as well as the political will is essential in order for the town to achieve 100% and transparency for taxpayers. Initial project cost: a full value project can be done in house at little additional cost, but approximately \$10.00 parcel would allow for extra help or outside assistance for the initial project. It would be cost neutral after that.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of GRAND ISLAND</b>	<b>8,708</b>	<b>1986</b>	<b>None</b>	<b>48.50%</b>

**History & Current Status:** The town of Grand Island initial reassessment project was done in 1986, with no further assessment updates since. The equalization rate has continued to decline steadily. To this date, the town board has not moved to give it serious consideration.

**Steps to Equity:** Data inventory verification needs to be completed for all parcels. Public education needs to begin, and the elected officials must decide that property assessment equity is an important enough to spend money on it. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel, initial project. The town currently has expertise to do in-house reassessment but the assessor is only part-time.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of HAMBURG</b>	<b>25,243</b>	<b>1990</b>	<b>None</b>	<b>62.50%</b>

**History & Current Status:** The town of Hamburg initial reassessment occurred in 1986 with updates in 1988 and 1990. Since then there has been no political interest in pursuing an equitable assessment roll. A few years ago, assessment staff took photos of all properties in town.

**Steps to Equity:** Residential data is probably adequate, but the commercial inventory would need to be field verified from the right of way. Public education needs to begin, and the elected officials must decide that property assessment equity is an important enough item to agree to spend money on it. Data verification should be completed in house. The remainder of the initial project should be able to be completed for about \$20.00 - \$25.00/parcel.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of HOLLAND</b>	<b>1,904</b>	<b>2007</b>	<b>\$9,275</b>	<b>97.00%</b>

**History & Current Status:** The Town of Holland initial reassessment occurred in 1986 and again in 1988. The town entered the annual reassessment program for the 2001 roll and the three elected assessors worked diligently to maintain equity at 100% until the close of the 2007 roll. The Town Board has since decided to no longer support the annual reassessment program and therefore will not qualify for state aid. Inventory is good and photos for all properties are attached to the file.

**Steps to Equity:** Public education of the town board and taxpayers regarding the impact of withdrawing from the equity program, as well as the political will is necessary. There is a fair amount of expertise built at the local level for a project to be fairly cost neutral. However, if there is a change in assessors, it may cost the town about \$15/parcel to re-attain equity.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of MARILLA</b>	<b>2,257</b>	<b>1988</b>	<b>None</b>	<b>48.00%</b>

**History & Current Status:** The town of Marilla initial reassessment was performed in 1986 with an update in 1988. There has been no interest in reassessment activity since then and the equalization rate has dropped steadily. One of the current assessors is also the assessor in the Town of Elma.

**Steps to Equity:** All data inventory must be verified and photos taken. Public education of the town board and taxpayers as well as the political will is essential. One of the assessors on the three man board is also the assessor for the Town of Elma and she has developed the expertise in all areas of analysis, valuation, and review. An initial project would cost: \$25/parcel if data verification is done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years, given the expertise continues to be available in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of ORCHARD PARK</b>	<b>11,738</b>	<b>1990</b>	<b>None</b>	<b>60.00%</b>

**History & Current Status:** Initial reassessment occurred in 1986 with updates in 1988 and 1990. Since then there has been no political interest in pursuing an equitable assessment roll. The town has photos for all parcels in town. The assessor and staff are also working of data verification of all residential properties.

**Steps to Equity:** Although the town contracted to have the commercial data verified about five years ago, it would be beneficial for the assessor to verify it prior to a project commencing. Public education needs to begin, and elected officials must decide that assessment equity is important enough to spend money on. With contractor assistance, an initial project should cost no more than \$25.00 per parcel.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
Town of SARDINIA	1,660	1991	None	64.00%

**History & Current Status:** While other municipalities implemented the initial reassessment in 1986, Sardinia implemented in 1987 with a subsequent update in 1991. There has been no interest in reassessment activity since then. The current assessor is also the assessor in the Town of Aurora.

**Steps to Equity:** All data inventory must be verified and photos taken. Public education to the town board and tax payers as well as the political will to proceed, needs to occur. An initial project would cost: \$25/parcel if data verification is done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years, given the expertise continues to be available in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
Town of TONAWANDA	28,783	1986	None	51.50%

**History & Current Status:** Tonawanda's initial reassessment occurred in 1986. There was an attempt at an update in 1990, but after all the work was completed, the town board chose to rescind the project. There are photos attached to the file for all parcels in town.

**Steps to Equity:** Data inventory verification needs to be completed for all parcels. Public education needs to begin, and the elected officials must decide that property assessment equity is an important enough to spend money on it. Initial project cost: \$25/parcel if data verification can be done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years, given the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
Town of	1,462	1991	None	45.00%



<b>WALES</b>				
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**History & Current Status:** The town of Wales initial reassessment project occurred in 1986, and a subsequent update was done in 1991 at 75 percent of full value. There has been no interest in reassessment since then.

**Steps to Equity:** Data inventory verification needs to be done for all parcels. Public education needs to begin, and the elected officials, including the assessors must decide that assessment equity is important enough to spend money on. An initial project would cost: \$25/parcel if data verification is done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years if the expertise is developed in house.

Municipality	Parcel Count	Last Reassessment	2007 STATE AID	Equalization Rate
<b>Town of WEST SENECA</b>	<b>18,733</b>	<b>1986</b>	<b>None</b>	<b>48.50%</b>

**History & Current Status:** The initial reassessment project was done in 1986, with no other assessment updates since. To this date, the town board has not moved to give it serious consideration. There are photos for about 95% of the parcels in the town.

**Steps to Equity:** Data inventory verification needs to be done for all parcels. Public education needs to begin, and the elected officials, must decide that assessment equity is important enough to spend money on. An initial project would cost: \$25/parcel if data verification is done in house; if not \$40/parcel, initial project. Cost neutral in subsequent years if the expertise is developed in house.

**Existing Collaborations**

For many years the New York State Office of Real Property Services has provided additional aid monies (currently up to \$7/parcel) to groups of municipalities who consolidate their assessment functions, share an assessor and achieve a common level of assessment. Besides the obvious municipal cost benefits related to consolidation, the Coordinated Assessing Program (CAP) reduces the number of assessment officials who need to be trained and certified and reduces the number of individual equalization rates that need to be computed by the State. There is currently one active CAP in Erie County. The CAP between the towns of North Collins and Evans was completed in 2008.

## C. CONFIGURATION OF LOCAL OFFICES

Assessment Study - TABLE 1  
Erie County, New York

MUNICIPALITY		DETAILS OF ASSESSMENT OFFICES				
SWIS	Municipal Name	Type of Assessor	IAO and Other Professional Designations	Hrs/Wk Assessor is in Office	Other Staff (excluding Assessors)	Staff Equivalent
1402	City of Buffalo	Appointed	IAO (2), NYS General Appraiser, NYS Certified Residential Appraiser, NYS Residential Appraiser	40	14.00	25.00
1409	City of Lackawanna	Appointed	NYS Certified Assessor	40	1.00	2.00
1416	City of Tonawanda	Appointed	NYS Certified Assessor	40	1.00	2.00
1420	Alden	Appointed	IAO	40	1.00	2.00
1422	Amherst	Appointed	NYS Certified Assessor (4)	40	9.00	10.00
1424	Aurora	Appointed	NYS Certified Assessor, NYS General Appraiser, MAI	40	2.50	3.50
1426	Boston	Appointed	NYS Certified Assessor	28	0.50	1.50
1428	Brant	Appointed	NYS Certified Assessor, NYS Residential Appraiser	12	0.50	0.50
1430	Cheektowaga	Appointed	IAO, NYS Certified Residential Appraiser	40	6.00	7.00
1432	Clarence	Appointed	NYS Certified Assessor	40	3.00	4.00
1434	Colden	Appointed	NYS Certified Residential Appraiser	8	0.00	0.25
1436	Collins	Elected Board		8	0.00	0.25
1438	Concord	Sole Elected	IAO	28	2.00	3.00
1440	Eden	Elected Board		20	1.00	1.50
1442	Elma	Appointed	NYS Certified Assessor	40	1.25	2.25
1444	Evans	Appointed	NYS Certified Assessor	40	1.50	2.50
1446	Grand Island	Appointed	IAO	8	2.00	2.25
1448	Hamburg	Appointed	IAO	40	4.00	5.00
1450	Holland	Elected Board	NYS Certified Assessor	12	0.50	1.00
1452	Lancaster	Appointed	NYS Assessor Candidate	40	5.00	6.00
1454	Marilla	Elected Board	NYS Certified Assessor	20	0.25	0.75
1456	Newstead	Appointed	NYS Certified Assessor	24	1	1.75
1458	North Collins	Appointed	NYS Certified Assessor	4	0	0.25
1460	Orchard Park	Appointed	NYS Certified Assessor	40	3	4
1462	Sardinia	Appointed	NYS Certified Assessor	6	0.33	0.5
1464	Tonawanda	Appointed		40	4.5	5.5
1466	Wales	Elected Board	NYS Certified Assessor (2)	8	0.25	0.5
1468	West Seneca	Appointed	NYS Certified Assessor (1), NYS Assessor Candidate	40	2	3

<b>Countywide Summary of Local Assessors</b>			
<b>Type of Assessor</b>	<b>Number of Municipalities</b>	<b>Number of Assessors</b>	<b>Parcel Count</b>
Sole Appointed	23	21	352,203
Sole Elected	1	1	4,151
3 Person Elected Board	5	15	11,354

The local assessment offices in Erie County vary greatly in many respects. The first is the type of office held. Of the 28 municipalities, 23 have a Sole Appointed Assessor which means that the position is subject to legislative approval (i.e. town board) and the term is fixed at 6 years by New York State. All sole appointed assessors and county directors are on the same 6 year cycle in New York State. The next type of assessor is Sole Elected, and just as it sounds, this is one person elected by the voters in that municipality to serve as assessor; Concord is only municipality in Erie County that has a sole elected assessor. The third type is a three person Board of Assessors, each of whom is elected by the voters. Currently there are five municipalities with “three person boards” – Collins, Eden, Holland, Marilla and Wales.

\* Most elected assessors are part-time.

**FACT:**  
**3 Person Elected Assessment Board members account for 41% of the Assessors in Erie County, covering 5 Towns and assessing only 3% of the parcels.**

## D. CURRENT COLLABORATION (CAPs)

Assessment Study - TABLE 2  
Erie County, New York

MUNICIPALITY		CURRENT ASSESSOR(S)		EXISTING COLLABORATION		
SWIS	Municipality Name	Type of Assessor	Assessor(s) Name	Part of CAP?	Assessor For Multiple Municipalities	County Contract for Services
1402	City of Buffalo	Appointed	Martin Kennedy	<u>No</u>	<u>No</u>	<u>No</u>
1409	City of Lackawanna	Appointed	Frank Krakowski	<u>No</u>	<u>No</u>	<u>No</u>
1416	City of Tonawanda	Appointed	Patricia Bacon	<u>No</u>	<u>No</u>	<u>No</u>
1420	Alden	Appointed	William Sivec	<u>No</u>	<u>Yes</u>	<u>No</u>
1422	Amherst	Appointed	Harry Williams	<u>No</u>	<u>No</u>	<u>No</u>
1424	Aurora	Appointed	Thelma Hornberger	<u>No</u>	<u>Yes</u>	<u>No</u>
1426	Boston	Appointed	Jeneen McSkimming	<u>No</u>	<u>No</u>	<u>No</u>
1428	Brant	Appointed	Joseph V. DeCarlo	<u>No</u>	<u>No</u>	<u>No</u>
1430	Cheektowaga	Appointed	Brian Hess	<u>No</u>	<u>No</u>	<u>No</u>
1432	Clarence	Appointed	Christine Fusco	<u>No</u>	<u>No</u>	<u>No</u>
1434	Colden	Appointed	Ruby Bruce	<u>No</u>	<u>No</u>	<u>No</u>
1436	Collins	Elected Board	Robert Peglowski	<u>No</u>	<u>No</u>	<u>No</u>
			Salvatore Dicembre	<u>No</u>	<u>No</u>	<u>No</u>
			Susan Marie Baker	<u>No</u>	<u>No</u>	<u>No</u>
1438	Concord	Sole Elected	William Nellis	<u>No</u>	<u>No</u>	<u>No</u>
1440	Eden	Elected Board	Robert Petricarlo	<u>No</u>	<u>No</u>	<u>No</u>
			Susan Tabaczynski	<u>No</u>	<u>No</u>	<u>No</u>
			Sharon Brockman	<u>No</u>	<u>No</u>	<u>No</u>
1442	Elma	Appointed	Kandace Wittmeyer	<u>No</u>	<u>Yes</u>	<u>No</u>
1444	Evans	Appointed	Jeanne Ebersole	<u>Yes</u>	<u>Yes</u>	<u>No</u>
1446	Grand Island	Appointed	David M. Unmack	<u>No</u>	<u>No</u>	<u>No</u>
1448	Hamburg	Appointed	Robert Hutchinson	<u>No</u>	<u>No</u>	<u>No</u>
1450	Holland	Elected Board	Donald Wilson	<u>No</u>	<u>No</u>	<u>No</u>
			Marcia Hazlett	<u>No</u>	<u>No</u>	<u>No</u>
			Mark Hereth	<u>No</u>	<u>No</u>	<u>No</u>
1452	Lancaster	Appointed	David C. Marrano	<u>No</u>	<u>No</u>	<u>No</u>
1454	Marilla	Elected Board	Earl H. Dabb	<u>No</u>	<u>No</u>	<u>No</u>
			John Prell	<u>No</u>	<u>No</u>	<u>No</u>
			Kandace Wittmeyer	<u>No</u>	<u>Yes</u>	<u>No</u>
1456	Newstead	Appointed	Rebecca Baker	<u>No</u>	<u>No</u>	<u>No</u>
1458	North Collins	Appointed	Jeanne Ebersole	<u>Yes</u>	<u>Yes</u>	<u>No</u>
1460	Orchard Park	Appointed	Milton Bradshaw	<u>No</u>	<u>No</u>	<u>No</u>
1462	Sardinia	Appointed	Thelma Hornberger	<u>No</u>	<u>Yes</u>	<u>No</u>
1464	Tonawanda	Appointed	Paul Wolf, Jr.	<u>No</u>	<u>No</u>	<u>No</u>
1466	Wales	Elected Board	Harry L. Wahl	<u>No</u>	<u>No</u>	<u>No</u>
			Robert Clark	<u>No</u>	<u>No</u>	<u>No</u>
			John Sly	<u>No</u>	<u>No</u>	<u>No</u>
1468	West Seneca	Appointed	Edward Toy	<u>No</u>	<u>No</u>	<u>No</u>

**E. MUNICIPAL CHARACTERISTICS**

SWIS	Municipal Name	Total Staff	Assessment Function Cost (w/fringes)	Percent of Municipal Budget	Number of Parcels	Number of Residential Parcels	Percent of Parcels Residential	Cost per Parcel	Ranking Cost/Parcel High to Low
1432	Clarence*	4.00	\$ 340,812	1.81%	12,260	9,030	74%	\$ 27.80	28
1422	Amherst*	9.00	\$ 1,166,231	0.97%	43,582	33,623	77%	\$ 26.76	27
1424	Aurora	3.50	\$ 165,027	2.16%	6,471	4,443	69%	\$ 25.50	26
1450	Holland**	1.00	\$ 48,441	2.22%	1,907	1,025	54%	\$ 25.40	25
1460	Orchard Park	4.00	\$ 295,871	2.39%	11,746	8,671	74%	\$ 25.19	24
1466	Wales**	0.50	\$ 35,434	2.24%	1,479	863	58%	\$ 23.96	23
1420	Alden	2.00	\$ 85,705	2.27%	3,764	2,581	69%	\$ 22.77	22
1428	Brant*	0.50	\$ 32,413	2.12%	1,460	610	42%	\$ 22.20	21
1438	Concord**	3.00	\$ 91,938	2.75%	4,151	2,616	63%	\$ 22.15	20
1440	Eden**	1.50	\$ 74,776	1.59%	3,561	2,457	69%	\$ 21.00	19
1402	City of Buffalo*	25.00	\$ 1,968,119	0.45%	95,768	63,467	66%	\$ 20.55	18
1454	Marilla**	0.75	\$ 45,000	1.81%	2,272	1,539	68%	\$ 19.81	17
1430	Cheektowaga	7.00	\$ 687,814	0.90%	35,116	28,450	81%	\$ 19.59	16
1442	Elma	1.75	\$ 108,157	1.58%	5,549	3,741	67%	\$ 19.49	15
1452	Lancaster	6.00	\$ 351,197	1.33%	18,112	12,681	70%	\$ 19.39	14
1446	Grand Island	2.25	\$ 165,751	0.92%	8,763	6,373	73%	\$ 18.91	13
1426	Boston*	1.50	\$ 67,360	1.44%	3,708	2,529	68%	\$ 18.17	12
1409	City of Lackawanna*	2.00	\$ 114,022	1.38%	6,645	4,592	69%	\$ 17.16	11
1416	City of Tonawanda*	2.00	\$ 110,000	0.56%	6,454	5,102	79%	\$ 17.04	10
1456	Newstead*	1.75	\$ 73,172	1.80%	4,427	2,446	55%	\$ 16.53	9
1434	Colden	0.25	\$ 29,997	1.36%	1,903	1,056	55%	\$ 15.76	8
1444	Evans*	2.50	\$ 145,780	0.98%	9,694	5,707	59%	\$ 15.04	7
1464	Tonawanda	5.50	\$ 428,340	0.53%	28,817	25,015	87%	\$ 14.86	6
1436	Collins**	0.25	\$ 30,948	1.03%	2,135	1,169	55%	\$ 14.50	5
1448	Hamburg	5.00	\$ 350,889	0.84%	25,502	17,040	67%	\$ 13.76	4
1462	Sardinia	0.50	\$ 22,855	2.45%	1,697	827	49%	\$ 13.47	3
1468	West Seneca	3.00	\$ 213,485	0.94%	18,713	14,838	79%	\$ 11.41	2
1458	North Collins*	0.25	\$ 21,660	1.22%	2,052	1,042	51%	\$ 10.56	1
14	Countwide	96.25	\$ 7,271,194.00	0.77%	367,708	263,533	72%	\$ 19.77	

\* Reassessment Municipalities that invest in taxpayer equity; also receive offsetting state aid which is not included here.

\*\* Municipalities that retain a 3 person elected board of assessors, or sole elected assessor.

## F. INDICATORS OF ASSESSMENT EQUITY

MUNICIPALITY		INDICATORS OF ASSESSMENT EQUITY & STATE AID							
SWIS	Municipal Name	Latest Eq. Rate	Latest LOA	COD Residential	COD (All)	Last Reassessment	2007 State Aid	Type of Aid	Planned Reassessment
1456	Newstead	100.00	100.00	4.8690	23.4764	2007	\$ 20,335	Tri-annual	2010
1432	Clarence	100.00	100.00	5.6650	14.7600	2008	\$ 59,715	Annual	2009
1450	Holland	97.00	97.00	5.8820	20.0697	2007	\$ 9,275	Annual	
1426	Boston	100.00	100.00	6.2110	19.5556	2008	\$ 18,200	Annual	2009
1430	Cheektowaga	62.00	62.00	8.1710	12.8518	1986*			
1468	West Seneca	48.50	48.50	8.6790	16.4520	1986			
1422	Amherst	92.00	92.00	8.8280	13.3095	2006			2009
1420	Alden	53.00	53.00	9.1850	21.1288	1988			
1452	Lancaster	93.00	93.00	9.2000	15.4964	2006			2010
1446	Grand Island	48.50	48.50	9.7390	15.9241	1986			
1444	Evans	100.00	100.00	10.2600	20.6800	2008			2009
1424	Aurora	45.00	45.00	11.0150	19.5662	1986			
1458	North Collins	100.00	100.00	11.0510	28.0251	2008	\$ 9,560	Annual	2009
1460	Orchard Park	60.00	60.00	11.1060	18.8696	1990			
1436	Collins	70.00	70.00	11.3270	34.6853	1991			
1448	Hamburg	62.50	62.50	11.6070	17.9361	1990			
1440	Eden	70.00	70.00	11.7990	30.5293	1994			
1428	Brant	100.00	100.00	11.8880	32.9568	2008	\$ 6,825	Annual	2009
1442	Elma	5.00	5.00	12.0040	23.1423	2002**			
1416	City of Tonawanda	100.00	100.00	12.8460	16.3652	2008			2009
1409	City of Lackawanna	100.00	100.00	13.3360	16.0852	2008	\$ 31,435	Annual	2009
1464	Tonawanda	51.50	51.50	14.6380	19.1655	1986			
1434	Colden	46.00	46.00	14.7230	21.4535	1989			
1466	Wales	45.00	45.00	15.5130	42.9513	1991			
1438	Concord	50.00	50.00	16.3430	24.2322	1988			
1454	Marilla	48.00	48.00	16.8780	28.3787	1988			
1402	City of Buffalo	100.00	100.00	17.5600	22.9101	2008	\$ 432,595	Annual	2009
1462	Sardinia	64.00	64.00	17.7380	27.4004	1991			

\* Cheektowaga contracts for services to achieve equity at approx. 60%

\*\* Elma conducted a reassessment program in 2002 at 6% LOA.

## **F. INDICATORS OF EQUITY**

### **What is an Equalization Rate?**

At its simplest, an equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\text{Total Assessed Value (AV) divided by} \\ \text{Total Market Value (MV) = Equalization Rate}$$

The New York State Office of Real Property Services (ORPS) is statutorily obligated to administer an equalization program in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to insure the proper allocation of State Aid to Education funds, among other purposes. Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPS calculates equalization rates for each of the state's more than 1,200 assessing units.

Equalization is necessary in New York State because: (1) there is no fixed percentage at which property must be assessed; (2) not all municipalities assess property at the same percentage of market value; and (3) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties. Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment.

### **Statistical Measures of Equity: COD**

The coefficient of dispersion (COD) is a measure of the extent to which properties are generally assessed at a uniform percent of value. A lower COD indicates less disparity among assessments and hence greater equity. For rural communities a COD range of 15% or less is expected. Suburban areas should expect a COD to average around 10%. The latest ORPS analysis indicates COD's for residential parcels ranging from 4.8690 to 17.7380 and a range of 12.8518 to 42.9513 for all property types across Erie County.

# G. REAL PROPERTY ADMINISTRATION

Assessment Study - TABLE 5  
Erie County, New York

MUNICIPALITY		System/Software Used			Processing Responsibility			Database	
SWIS	Municipal Name	Assessment & Inventory	Analysis/Valuation	Annual Cost	ORPS' Reports	Rolls & Bills	Analysis/Valuation	Location	Updated By
1402	City Buffalo	RPS	RPS	\$2,200	Muni	County	Muni	Muni	Muni/ORPS
1409	City Lackawanna	RPS	RPS	\$1,650	Muni	County	Muni	Muni	Muni/ORPS
1416	City Tonawanda	RPS	RPS	\$1,650	Muni	County	Muni	Muni	Muni/ORPS
1420	Alden	RPS	RPS	\$1,300	Muni	County	Muni	Muni	Muni/ORPS
1422	Amherst	RPS	RPS	\$2,200	Muni	County	Muni	Muni	Muni/ORPS
1424	Aurora	RPS	RPS	\$1,650	Muni	County	Muni	Muni	Muni/ORPS
1426	Boston	RPS	RPS	\$1,300	Muni	County	Muni	Muni	Muni/ORPS
1428	Brant	RPS	RPS	\$1,000	Muni	County	Muni	Muni	Muni/ORPS
1430	Cheektowaga	RPS	RPS	\$2,100	Muni	County	Muni	Muni	Muni/ORPS
1432	Clarence	RPS	RPS	\$1,950	Muni	County	Muni	Muni	Muni/ORPS
1434	Colden	RPS	RPS	\$1,000	Muni	County	Muni	Muni	Muni/ORPS
1436	Collins	RPS	RPS	\$1,200	Muni	County	Muni	Muni	Muni/ORPS
1438	Concord	RPS	RPS	\$1,500	Muni	County	Muni	Muni	Muni/ORPS
1440	Eden	RPS	RPS	\$1,300	Muni	County	Muni	Muni	Muni/ORPS
1442	Elma	RPS	RPS	\$1,500	Muni	County	Muni	Muni	Muni/ORPS
1444	Evans	RPS	RPS	\$1,950	Muni	County	Muni	Muni	Muni/ORPS
1446	Grand Island	RPS	RPS	\$1,750	Muni	County	Muni	Muni	Muni/ORPS
1448	Hamburg	RPS	RPS	\$2,100	Muni	County	Muni	Muni	Muni/ORPS
1450	Holland	RPS	RPS	\$1,000	Muni	County	Muni	Muni	Muni/ORPS
1452	Lancaster	RPS	RPS	\$1,950	Muni	County	Muni	Muni	Muni/ORPS
1454	Marilla	RPS	RPS	\$1,200	Muni	County	Muni	Muni	Muni/ORPS
1456	Newstead	RPS	RPS	\$1,500	Muni	County	Muni	Muni	Muni/ORPS
1458	North Collins*	RPS	RPS	\$0	Muni	County	Muni	Muni	Muni/ORPS
1460	Orchard Park	RPS	RPS	\$1,950	Muni	County	Muni	Muni	Muni/ORPS
1462	Sardinia	RPS	RPS	\$1,000	Muni	County	Muni	Muni	Muni/ORPS
1464	Tonawanda	RPS	RPS	\$2,100	Muni	County	Muni	Muni	Muni/ORPS
1466	Wales	RPS	RPS	\$1,000	Muni	County	Muni	Muni	Muni/ORPS
1468	West Seneca	RPS	RPS	\$1,950	Muni	County	Muni	Muni	Muni/ORPS

\*North Collins, cost savings for fee realized as part of a CAP.



## H. PUBLIC ACCESS TO REAL PROPERTY DATA

Assessment Study - TABLE 6  
Erie County, New York

SWIS Municipal Name	Public Access	Internet Accessible Assessment Data				Extent & Use of GIS	IT Support	
	Web Address	Assessment Values	Inventory Data	Sales Information	Parcel Photos		IT Support Performed By	Adequacy
1402 City Buffalo	www.ci.buffalo.ny.us	Yes	Yes	Yes	Yes	extensive	Ken Sprague	high
1409 City Lackawanna	www.ci.lackawanna.ny.us	Yes	Yes	Yes	Yes	extensive	Frank Krakowski	medium
1416 City Tonawanda	www.ci.tonawanda.ny.us	Yes	Yes	Yes	Yes	extensive	Kevin Rank	med/high
1420 Alden	alden.erie.gov	Yes	Yes	Yes	Yes	somewhat	Bill Sivec	medium
1422 Amherst	www.amherst.ny.us	Yes	Yes	Yes	Yes	extensive	Melanie Inda	med/high
1424 Aurora	www.townofaurora.com	No	No	No	No	somewhat	Network Services	high
1426 Boston	www.townofboston.com	Yes	Yes	Yes	Yes	extensive	Paula Litwin	medium
1428 Brant	www.branntny.com	No	No	No	No	somewhat	Sherm	medium
1430 Cheektowaga	www.town.cheektowaga.ny.us	Yes	Yes	Yes	Yes	extensive	Rick McKay	high
1432 Clarence	www.clarence.ny.us	Yes	Yes	Yes	Yes	extensive	Network Services	high
1434 Colden		No	No	No	No	minimal	Contractor Jeff Forrester	med/high
1436 Collins		No	No	No	No	minimal		
1438 Concord		No	No	No	No	minimal	Contractor Brian	med/high
1440 Eden	www.edenny.org	No	No	No	No	minimal	Contractor Charlie	med/high
1442 Elma	www.elmanewyork.com	No	No	No	No	extensive	Aurora Contracting	high
1444 Evans	www.townofevans.org	Yes	Yes	Yes	No	extensive	Vitec	high
1446 Grand Island	www.grand-island.ny.us	Yes	Yes	Yes	Yes	minimal	Network Services	high
1448 Hamburg	www.erie.govhamburg	Yes	Yes	Yes	Yes	extensive	Donna Gavin	high
1450 Holland	www.erie.govholland	No	No	No	No	somewhat	Contractor Jim Lis	high
1452 Lancaster	www.erie.govlancaster	Yes	Yes	Yes	Yes	extensive	Dave Brown	high
1454 Marilla	www.erie.govmarilla	No	No	No	No	extensive	Don Pierce	high
1456 Newstead	www.erie.govnewstead	No	No	No	No	extensive	Contractor Ken Koehler	high
1458 North Collins		No	No	No	No	extensive	Vitec	high
1460 Orchard Park	www.orchardparkny.org	Yes	Yes	Yes	Yes	extensive	Paul Warriner	high
1462 Sardinia		No	No	No	No	minimal	Network Services	high
1464 Tonawanda	www.tonawanda.ny.us	Yes	Yes	Yes	Yes	extensive	Jim Jones	high
1466 Wales	www.townofwales.com	No	No	No	No	minimal	Network Services	high
1468 West Seneca	www.westseneca.net	No	No	No	No	extensive	Jim Manley	high

## **V. MODEL STUDIED**

### **Multiple Assessing Units**

City/Town-run Assessing with Intermunicipal Collaboration

#### **OVERVIEW**

Because a single countywide assessing unit is not being proposed at this time in Erie County, the study focuses on the collaboration options that are provided for under New York State Real Property Tax Law. In this scenario, the assessing function is not transferred to the county but instead retained at the municipal level while bridging opportunities for collaboration between the county and groups of municipalities.

The goals of this system are to achieve:

- a common level of assessment countywide
- a common reassessment cycle to maintain assessments at full market value
- a common assessment calendar
- the elimination of elected assessors. (As the terms of elected Assessor expire Towns may choose to move to a sole elected or sole appointed.)
- a common standard of training for elected assessors which is the same as sole appointed.

#### **Coordinated Assessing Program (CAP) – Section 579 of RPTL**

Section 579 of Real Property Tax Law allows two or more assessing units, except villages, within the same county or adjoining counties to establish a coordinated assessment program, without referendum, by entering into an agreement that provides for:

- A single assessor appointed by all of the assessing units participating in the program
- All parcels to be assessed at a uniform percent of value
- A common assessment calendar for all assessing units in the program

### **Establishment of a CAP**

- Approved by majority vote of voting strength of each governing body (local law not required)
- At least 45 days before taxable status date (usually March 1)
- Copy of agreement filed with State Board by taxable status date

### **Type of Agreements**

#### **Without Direct County Involvement**

- Enter into a municipal cooperative agreement providing for a single assessor to be appointed in all of the participating assessing units

#### **With Direct County Involvement**

- Enter into an agreement with the county to provide assessment services to all of the participating assessing units (RPTL Section 1537)

### **Additional Criteria**

#### **Single Appointed Assessor**

- Same individual shall be appointed to hold the office in all of the participating assessing units
- Effective no later than 60 days after the date on which the agreement is effective

#### **Standard of Assessment**

- Effective with the first assessment roll: all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the coordinated assessment program throughout the term of the agreement
- Same assessment calendar

### **Modifications to Program**

#### **Addition of New Participants**

- Agreement may be amended to add one or more assessing units to program

#### **Withdrawal of Participants**

- Assessing units may withdraw from the program

**Termination of Program**

- By at least 50% of the participating assessing units
- By County, if involved

**Statutory Deadlines Apply for All Modifications****Equalization Rates**

- Common market value survey (considered a single survey unit)
- Identical equalization rates established for all of the participating assessing units

**Rate Complaints**

- Towns may file individual complaints (copy to others)
- Other towns may support, object or comment
- Any change will apply to all towns

**Judicial Review (copy to other towns)**

- Any change will apply to all towns

As previously stated, currently, there is one CAP in Erie County that exists between the Towns of Evans and North Collins. Both are at 100% level of assessment.

By establishing a CAP, municipalities are able to share the cost of assessment administration services while improving services to taxpayers. The more parcels that are covered by the CAP, the more uniformity there is in assessment standards and less public confusion in understanding the real property tax system.

It is important to note however, that while the municipalities within a CAP must maintain the same level of assessment, if more than one CAP exists in the county, there may still be different levels of assessment between the CAPs. For example, you could have County of XYZ comprised of 10 municipalities and three CAPs as follows:

- CAP 1: Towns A, B, C & D at a level of assessment of 70%
- CAP 2: Towns E & F at a level of assessment of 100%
- CAP 3: Towns G, H, I & J at a level of assessment of 50%

Therefore, in order for CAPs to be entirely successful in establishing equity countywide, they should be maintained at a 100% level of assessment with common planned reassessment activity. This may be accomplished by having one countywide CAP, which as previously stated, is not proposed for Erie County at this time, or by establishing multiple CAPs that maintain the same level of assessment and reassessment activity.

**County Assisted Assessing (1537 Agreements)**

Additionally, New York State Real Property Tax Law Section 1537 gives an assessing unit and a county the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services, 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, notwithstanding the fact that the county would not have the power to perform such services in the absence of such an agreement.

## **A. ANTICIPATED CHANGES TO ACHIEVE GOALS**

As previously stated, there is not necessarily a single “perfect fit” solution for attaining assessment equity in Erie County, or in New York State at this time. Yet there are many factors or conditions that are essential to achieving that end.

At the local level, the proposed changes put forth here would not be done as a matter of force but through attrition, and in keeping with the 6 year New York State calendar for appointing assessors and county directors. This would allow municipalities to plan for the changes and implement them systematically with the help and cooperation of the state and county.

The first is the phasing out of elected assessors, including both sole elected and three person boards. This would impact 6 of the 28 municipalities in Erie County. The five towns that have a three person elected board are Collins, Eden, Holland, Marilla and Wales. Concord is the only town that elects a sole assessor. There are several reasons for this recommendation. One is the training and continuing education requirements that differ between elected and appointed assessors. Not only are the qualifications less stringent for elected assessors, but per RPTL Section 579 (c) no CAP agreement may be entered into by an assessing unit which has retained elective assessors, which is counter productive to improving assessing standards and equity.

Second is formation of additional Coordinated Assessment Programs through out the county. This would be particularly beneficial to many of the smaller municipalities that have common school districts because in addition to pooling financial resources, the tax shift that occurs when Equalization Rates fluctuate would be eliminated.

The following is a one possible scenario for establishing Coordinated Assessment Programs in Erie County that could be implemented by 2014 with respect to communities that share common boundaries and characteristics.

<b>Proposed CAP</b>	<b>Municipalities Forming CAP</b>	<b>Parcels Eligible for Aid</b>	<b>State Aid \$7/Parcel</b>	<b>Total Possible CAP Aid</b>
<b>CAP 1 Amended</b>	Evans*	9,694		<b>\$ 25,165</b>
	North Collins*	2,135		
	Brant	1,460	\$ 10,220	
	Collins	2,135	\$ 14,945	
<b>CAP 2</b>	Clarence	12,260	\$ 85,820	<b>\$ 116,809</b>
	Newstead	4,427	\$ 30,989	
<b>CAP 3</b>	Lancaster	18,112	\$ 126,784	<b>\$ 153,132</b>
	Alden	3,764	\$ 26,348	
<b>CAP 4</b>	City of Tonawanda	6,454	\$ 45,178	<b>\$ 246,519</b>
	Grand Island	8,763	\$ 61,341	
	Tonawanda	20,000	\$ 140,000	
<b>CAP 5</b>	W. Seneca	18,713	\$ 130,991	<b>\$ 177,506</b>
	City Lackawanna	6,645	\$ 46,515	
<b>CAP 6</b>	Orchard Park	11,746	\$ 82,222	<b>\$ 222,222</b>
	Hamburg	20,000	\$ 140,000	
<b>CAP 7</b>	Eden	3,561	\$ 24,927	<b>\$ 118,489</b>
	Boston	3,708	\$ 25,956	
	Colden	1,903	\$ 13,321	
	Concord	4,151	\$ 29,057	
	Sardinia	1,697	\$ 11,879	
	Holland	1,907	\$ 13,349	
<b>CAP 8</b>	Aurora	6,471	\$ 45,297	<b>\$ 110,397</b>
	Elma	5,549	\$ 38,843	
	Marilla	2,272	\$ 15,904	
	Wales	1,479	\$ 10,353	
<b>Total State Aid Available Under 579 Agreements</b>				<b>\$ 1,170,239</b>

Note: Maximum state aid is \$7 for up to 20,000 parcels per municipality

\*Excluding existing aid for Evans & N. Collins CAP

## **B. STATE ACTIONS TO FACILITATE GOALS**

The first and probably most important component to assessment equity is regular reassessment projects whether it is on an annual or triennial basis. The lack of state-mandated reassessment activity has undoubtedly created the situation we see today with levels of assessment ranging from a fraction of a percent to 100% of full market value. Therefore, a **STATE MANDATED CYCLE BILL**, requiring all assessing units in New York State to maintain a level of assessment at 100% of market value is crucial. (Absent state legislation, it may be impossible to get every municipality in Erie County, let alone across New York State, to implement and maintain fair and equitable assessment and tax rolls.) But, continuing education of local officials and taxpayers will help move the consolidation efforts and a 2014 common full value countywide.

Second, state legislation should be adapted to **STANDARDIZE TRAINING AND QUALIFICATION** standards for all assessment professionals. Currently, there are different minimum training and continuing education requirements for city assessors and elected assessors compared with sole appointed assessors. If the position of elected assessor is not completely eliminated, then training requirements should be mandated to be the same for all.

The third action area is **STATE AID**. It's widely understood that today's economic climate is difficult and that tough choices are being made across New York State about where to allocate funding. Unfortunately, reassessment projects are not politically popular and making a commitment to assessment equity may not be at the top of many state legislators list. However, the reality is that without state aid, existing reassessment projects may be dropped and it would be virtually impossible to initiate equity projects in municipalities that have not done an update in over 20 years or more. Given that the Real Property Tax System is based on the notion that taxpayers are charged based on their ability to pay, or in other words perceived wealth as evidenced by property ownership, equity must be a top priority in this fiscally challenging times.



The importance of securing state aid for assessing purposes is not limited to supporting municipalities that conduct equity projects. **STATE FUNDING** is vital for **CONTINUING EDUCATION** efforts of assessment professionals as well as the operation of the New York State Office of Real Property Services (ORPS).

### **C. GOALS & LOGISTICS OF A COUNTYWIDE RPS DATABASE**

Currently, there are **27 separate** Real Property System **databases** maintained across Erie County. By not having a centralized database, considerable amounts of time and resources are spent by the New York State Office of Real Property updating and servicing each municipalities' software and database. Having a centralized, consolidated database is undoubtedly an important goal for Erie County. Not only would it give users easier access to countywide property information that is currently limited to an individual city or town, it would reduce the amount of time that ORPS and County staff spend updating and maintaining RPS software and running reports.

During the course of this study, a meeting was held with representatives from ORPS, Erie County, and the City of Buffalo. Participants included assessment professionals, the county director of real property tax services and staff, the department of information technology and RPS programmers from the state.

Logistics of creating a consolidated database were discussed and in summary, it was concluded that it is cost prohibitive to be done at this time. Due to the collective size of Erie County database files, one database model that could adequately store every municipality's information and handle remote access for all users without drastically diminished performance is not yet feasible.

While a centralized RPS database may not be an option in the immediate future, there could be great benefit from pursuing a centralized commercial property database and will continue to be explored by the Erie County Real Property Tax Services and the Erie County assessment community.

## **D. PATH TO IMPLEMENTATION**

There is much consensus throughout the assessment community that equity is essential and that conducting regular assessment update projects that reflect 100% of market value is the path to equity.

As previously stated, the primary difference in the reassessment verses non reassessment group lies largely with the political will or desire and determination of the elected boards to achieve and maintain equity for the taxpayer. For this collaborative assessment program to work and benefit all of its participating municipalities, everyone must be able to agree that there is a need for assessment equity both with and between all municipalities. There is also little cost benefit in this program if they are not willing to take the necessary steps to avail them selves of the various State Aid programs. Therefore, the path to implementation relies heavily on the success of an aggressive public relations campaign directed at the elected officials both locally and statewide.

Due to retirements that will likely occur over the next six years in the Erie County assessment community, the following timeline could be adjusted to accommodate the attrition of assessors which could result in CAPs being finalized prior to 2014.

### **YEAR "0": ACTIONS FOR 2009**

1. Present CPTAP study to Erie County Legislature, request support
2. Presentations to Town Boards and City Councils
3. Survey municipalities for participation in collaborative service agreements
4. Conduct aggressive countywide public relations campaign and outreach on the need for assessment equity.
5. Reach out to the Western New York Delegation in the NYS Legislature for support

### **YEAR "1" ACTIONS FOR 2010**

1. All towns currently engaged in reassessment proceed as schedule with the addition of Lancaster re-entering the program & Newstead conducting a triennial update
2. Initial discussions for formation of proposed CAPs
3. Continued outreach to town boards and community groups

### **YEAR "2" ACTIONS FOR 2011**

1. All towns currently engaged in reassessment remain in program
2. Continued discussions for proposed CAPs
3. Arranging staff as needed and projected operations under CAP
4. Continued outreach to public and elected officials
5. Development of RFP for reassessment services (some municipalities may be able to complete data verification in house with some supervision from ORPS and save substantial money). These towns would include Aurora, Collins, Alden, Marilla, West Seneca, Orchard Park, Colden, Concord, Sardinia, and possibly Eden.

### **YEAR "3" ACTIONS FOR 2012**

1. Data collection and inventory verification in all municipalities in preparation for an reassessment
2. Ongoing public outreach
3. Further planning for creation of CAPs

4. Valuation and implementation of Reassessments for the Towns listed above that completed the data verification the year before.
5. Continuation of reassessment implementation for the eleven reassessment municipalities. This includes: The Cities of Buffalo, Lackawanna, Tonawanda, as well as the towns of Amherst, Boston, Brant, Clarence, Evans, Lancaster, North Collins, and Newstead.
6. Conversion to Full Value for the Town of Cheektowaga.

### **YEAR "5" ACTIONS FOR 2013**

1. All remaining municipalities completing data verification and fully involved in valuation phase of reassessment. These include Grand Island, Town of Tonawanda, Hamburg, Elma, Wales and Holland.
2. Hire contractors where needed to assist in valuation
3. Finalizing CAP agreements prior to 2014 implementation

### **YEAR "5": ACTIONS FOR 2014**

- 1 Final completion of full value reassessment for all municipalities.

<b>Erie County Assessment Model Cost/Aid Comparison</b>			
			Option #1
	Current Structure that is in place - modified to provide equitable assessments to all properties.		Current Structure w/additional consolidation & Inter-municipal agreements
<b><u>Start-up Costs:</u></b>			
Est. equitable assessments at 100% LOA Countywide. Reassess 17 of 28 municipalities (Town Cost): [79,881 parcels @ \$40] [36,972 parcels @ \$25] [36,962 parcels @ \$15] [23,036 parcels @ \$10]	\$ 4,904,331.00		\$ 4,904,331.00
Available State Aid for reassessment [ 176,851 parcels @ \$5] <b>(Town Aid)</b>	(884,255)		(884,255)
State Consolidation Aid \$7 - one time payment, (Towns of X, Y, and Z) Coordinated Assessment Programs	-		(1,085,007.00)
State Consolidation Aid for County providing services, RPTL 1573, 367,708 parcels @ \$1	-		Varies
<b><u>Total One Time Start-up Costs:</u></b>	<b>\$ 4,020,076.00</b>		<b>\$ 2,935,069.00</b>
<b><u>Operational Costs:</u></b>			
City/Town/Village Assessment Dept. Costs	7,391,460		7,391,460
County Real Property Tax Dept Costs	825,621		825,621
Additional cost of annually maintaining assessments at a common Level of Assessment throughout the County.	1,838,540		1,838,540
State Aid for Annual Reassessment [367,708 parcels @ \$5]	(1,838,540)		(1,838,540)
<b><u>Total Annual Operational Costs:</u></b>	<b>\$ 8,217,081.00</b>		<b>\$ 8,217,081.00</b>
<b><u>Notes:</u></b>			
1 Estimated \$5/parcel for 367,708 parcels			