

CONSOLIDATION INCENTIVE AID

Objective: State assistance funds for NYS cities or towns or constituent municipalities of a coordinated or consolidated assessing unit for efficiencies in Real Property Tax Administration.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: NA

Year Established: 1994

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Section 1573

Regulation: NA

Program Contact:

Sally Cooney
State Aid Unit
NYS Office of Real Property Services
Sheridan Hollow Plaza
16 Sheridan Avenue
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(518) 474-0392
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Fiscal Contact:

Same

Eligibility: Cities and Towns which coordinate assessing functions, form a consolidated assessing unit, or contract with the county for assessment services. County assessing units created after April 1, 1996 are eligible for State aid.

Type of Program and Special Restrictions: Optional, but once chosen subject to mandated State requirements. Municipalities that revert to separate assessing within ten years must return a prorated portion of the aid payment to the State.

Action Required to Receive Aid: Non-competitive application for aid required.

Description of Aid:

Flow of Funds: State to Local. Monies are provided as a reimbursement.

Type of Aid: Project Grant

Formula: Aid is based on assessment roll parcel count. A one-time payment of \$7.00 per parcel, with a maximum of \$140,000 per assessing unit.

Matching Requirement: NA

Maintenance of Effort: NA

Amounts Appropriated: No separate appropriation for Consolidation Incentive Aid. Included in agency's Local Assistance appropriation.

Amounts Disbursed:

	<u>Federal Funds</u>	<u>State General Funds</u>	<u>State Spec. Rev.</u>
SFY 02-03	NA	162,708	NA
SFY 03-04	NA	31,262	NA

EDUCATIONAL SERVICES

(Technical Assistance Program)

Objective: Educational Services administers the training and education program for local assessment officials. It also certifies that persons being considered for assessment administrator positions meet all qualifications. Some officials involved in courses of required training are eligible for reimbursement of expenses incurred in successful completion.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: <http://www.orps.state.ny.us/assessor.edserv.htm>

NYS Object Code: NA

Year Established: 1970

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Article 15-A

Regulation: 9 NYCRR 188

Program Contact:

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Educational Services
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Fiscal Contact:

NA

Eligibility: County, city and town assessors; county directors of real property tax services, real property appraisers employed by local government for appraisal duties pertaining to assessment of real property for purposes of taxation; Board of Assessment Review members, support staff in offices of assessors and real property tax directors (if space is available).

Type of Program and Special Restrictions: Mandated, required by State law or regulation.

Action Required to Receive Aid: Completion of basic course of training for certification for county directors, assessors, real property appraisers and members of Board of Assessment Review. County directors, sole elected and appointed assessors must also stay current with continuing education requirements.

Description of Aid:

All actual and necessary expenses incurred by assessors and county directors in satisfactorily completing the required courses for basic and continuing education are reimbursed upon application. Elected assessors are also reimbursed for continuing education courses that they choose to complete.

EMERGENCY FINANCIAL AID TO CERTAIN CITIES

Objective: Provides financial assistance to cities which are nearing their constitutional tax limits and/or have a large portion of exempt property.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: 60301

Year Established: 1975

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY State Finance Law, Section 54-C

Regulation: NA

Program Contact:

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Fiscal Contact:

NA

Eligibility: Cities with a population of less than one million but more than 125,000. Also, cities with population greater than 100,000 but less than 125,000 in which the assessed value of exempt property exceeds the assessed value of taxable property.

Type of Program and Special Restrictions: Mandated, required by State law or regulations.

Action Required to Receive Aid: Submission of certified assessed values and tax rates.

Description of Aid:

Flow of Funds: State to Local. Monies are provided in advance of expenditure.

Type of Aid: Ongoing

Formula: Complex formula, see provisions in Section 54-C.

Matching Requirement: NA

Maintenance of Effort: NA

Amounts Appropriated and Disbursed: Not the responsibility of the Office of Real Property Services.

IMPROVED REAL PROPERTY TAX ADMINISTRATION

Objective: State assistance funds for NYS cities, towns and counties for improvements in Real Property Tax Administration.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: orps.state.ny.us/reassess/state_aid/

NYS Object Code: 60701

Year Established: 1977

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Article 15-B, Sections 202,504

Regulation: 9 NYCRR 192, 201

Program Contact:

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NYS Office of Real Property Services
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Fiscal Contact:

Same

Eligibility: Counties, Cities and Towns. All counties, cities and towns are eligible through compliance with the NYS Regulations 9 NYCRR 192 and 201 as required prior to certification for State aid.

Type of Program and Special Restrictions: Optional, but once chosen subject to mandated State requirements.

Action Required to Receive Aid: Non-competitive application for aid required.

Description of Aid:

Flow of Funds: State to Local. Monies are provided partially as an advance and partially as a reimbursement.

Type of Aid: Project Grant

Formula: The Attainment Aid program provided for a total of \$10 per parcel over a period of time to help defray the costs of developing an equitable assessment administration program. This program ended with assessment rolls filed in 1998. In 1996 a new program was introduced which provided a payment, up to \$5 per parcel, in the year of revaluation or reassessment (only once in a three year period), and up to \$2 per parcel in the intervening years. Municipalities were required to meet specific criteria such as uniform assessing practices, quality inventory, timely sales reporting, etc. In 1999, the statute was amended, discontinuing the payments in the intervening years after the 2000 assessment rolls (the discontinuance was later postponed until after the 2004 assessment rolls). Payments of up to \$5 per parcel during the year of revaluation or reassessment continue (presently described as Triennial Aid). Furthermore, a new program - Annual Reassessment Aid - commenced in 1999, providing a payment of up to \$5 per parcel each year if an assessing unit submits an approved six year plan for physically inspecting and reappraising every parcel at least once in the six year period and systematically reviewing all assessments annually, making changes as necessary in order to maintain an assessment roll where all property is assessed at a 100 percent of market value.

Matching Requirement: NA

Maintenance of Effort: NA

Amounts Appropriated:

	<u>Federal Funds</u>	<u>State General Funds</u>	<u>State Spec. Rev.</u>
SFY 02-03	NA	7,600,000*	NA
SFY 03-04	NA	10,500,000*	NA
SFY 04-05	NA	11,719,000*	NA

*Includes Consolidation Incentive Aid

IMPROVED REAL PROPERTY TAX ADMINISTRATION (cont.)

Amounts Disbursed:

	<u>Federal Funds</u>	<u>State General Funds</u>	<u>State Spec. Rev.</u>
SFY 02-03	NA	7,275,938**	NA
SFY 03-04	NA	7,421,531**	NA

**Includes Consolidation Incentive Aid and County Aid.

LEGAL ADVICE AND COUNSEL

(Technical Assistance Program)

Objective: A resource of legal advice to assessing officials, other governmental officials, and attorneys on matters relating to the administration of the real property tax. Selected opinions on such matters raised in the past have been published and copies are available from Counsel's office. Depending on the nature of the issue involved, responses may be made immediately by phone, or in writing subsequent to appropriate degree of legal research and/or in writing subsequent to the appropriate degree of legal research and staff review.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: NA

Year Established: 1949

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Section 202-1(g)

Regulation: NA

Program Contact:

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NYS Office of Real Property Services
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Fiscal Contact:

NA

Eligibility: State Government, Counties, Assessing Units, Taxing Jurisdictions, Public Authorities and Attorneys.

Type of Program and Special Restrictions: Optional, without any State mandated requirements.

Action Required to Receive Aid: Questions pertaining to the administration of the real property tax should be brought to the attention of the Office of Counsel by telephone, or preferably, by letter. Complex issues will require a written request or response.

Description of Aid:

Provides advice and counsel to officials and attorneys on matters relating to real property assessment and taxation.

REAL PROPERTY SYSTEM (RPS)

(Technical Assistance Program)

Objective: Software and technical assistance for real property tax administration at the municipal level.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: NA

Year Established: 1981

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Article 15-c

Regulation: 9 NYCRR 190-5

Program Contact:

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Fiscal Contact:

NA

Eligibility: County, City, Town and Village Assessing Units.

Type of Program and Special Restrictions: Optional, without any State or Federal mandated requirements.

Action Required to Receive Aid: Persons interested in receiving, or finding out more information about this assistance should contact the RPS Team, or the manager of the regional office nearest them. (Regional offices are located in Albany, Batavia, Melville, Newburgh and Syracuse.)

Description of Aid:

The NYS Real Property System is a set of manual and computerized procedures which function in concert to administer all elements of the real property tax in an orderly and efficient way. The system is supported by the Division's RPS Team and by staff in our regional offices. The RPS Team is responsible for computer software support and documentation. Regional staff work directly with local assessment officials and their staffs to improve administration of the property tax. In addition to computer software, assistance offered by our regional offices ranges from answering local questions to a two-to-three year commitment of assistance in a complete reassessment program.

REASSESSMENT PROJECT SUPPORT

(Technical Assistance Program)

Objective: The goal of a reassessment project is to ensure that all properties within the municipality are assessed at a uniform percentage of value. Guidance and assistance to local municipalities is provided during these projects by regional office staff. Recent efforts have shifted to support of an Annual Reassessment Program. This program provides an effective way for towns and cities to both achieve and maintain property tax and assessment equity on a continual basis.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: Annual Reassessment Website is <http://www.orps.state.ny.us/reassess/index.htm>

NYS Object Code: NA

Year Established: NA

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NA

Regulation: NA

Program Contacts for Regional Customer Services Delivery:

Northern Region: Mr. Robert Aiken, Regional Manager, NYS Office of Real Property Services, 16 Sheridan Avenue, 3rd Fl., Albany, NY 12210. Tel. (518) 486-4403; Fax (518) 486-7752.

Southern/Metro Region: Mr. John Wolham, Regional Manager, NYS Office of Real Property Services, 263 Route 17K, Suite 2001, Newburgh, NY 12550. Tel. (845) 567-2648; Fax (845) 567-2690.

Central Region: Mr. John Ilacqua, Regional Manager, NYS Office of Real Property Services, 401 South Salina, Syracuse, NY 13202. Tel. (315) 471-4816; Fax (315) 471-3634.

Western Region: Mr. Joseph Muscarella, Regional Manager, NYS Office of Real Property Services, Genesee County Building No. 2, 3837 West Main Road, Batavia, NY 14020. Tel. (585) 343-6329; Fax (585) 343-9740.

Eligibility: County, City, and Town Assessing Units. Village assessing units are not eligible.

Type of Program and Special Restrictions: Optional, but once chosen subject to mandated State requirements.

Action Required to Receive Aid: Non-competitive application for aid required.

Description of Aid:

Project support includes: preliminary planning and analysis; specification and proposals; project start up; data collection and file building; pre-valuation; valuation and field review; a standard set of GIS map products; assessment disclosure notice and informal hearings; approving the assessment unit; public relations and post-revaluation. ORPS offers various methods of support to municipalities wishing to undertake a program of annual reassessment. ORPS will act as collaborator, partner, facilitator, teacher, and consultant to assist municipalities wishing to pursue this program. ORPS reassessment support in the past often involved staff doing the work for the locality. Recent focus has been on helping to provide localities with the tools and direction to accomplish annual reassessment on their own.

Comments:

Reassessment project support is designed to: (1) encourage municipalities without property inventory data toward compliance with minimum inventory filing; (2) encourage municipalities to revalue assessments on an annual basis where such activity is scarce; and (3) encourage municipalities to conduct annual reassessments in order to maintain equity among taxpayers in the municipality. The Annual Reassessment Program requires: (1) annual maintenance of assessments at 100 percent of market value; (2) annual systematic analysis of all locally assessed properties; (3) annual revision of assessments as necessary to maintain the uniform percentage of value; and (4) implementation of a local plan to physically inspect and reappraise each parcel at least once every six years.

SCHOOL TAX RELIEF EXEMPTION (STAR)

Objective: Provides aid to localities to defray costs of processing Real Property Tax Exemptions from school taxes for certain owners of residential property.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: 60703

Year Established: 1997

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: 1997-98 and 1998-99 Executive Budget

Regulation: NA

Program Contact:

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Fiscal Contact:

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Eligibility: Counties, Cities, Towns, Villages and School Districts.

Type of Program and Special Restrictions: Mandated, required by State law or regulation. No special restrictions.

Action Required to Receive Aid: Participation in administration of STAR program.

Description of Aid:

Flow of Funds: State to Local. Monies are provided in advance of expenditures by local government.

Type of Aid: Ongoing

Formula: Specific dollar amount per STAR exemption (no minimum/maximum).

Matching Requirement: NA

Maintenance of Effort: NA

Amounts Appropriated:

	<u>Federal Funds</u>	<u>State General Funds</u>	<u>State Spec. Rev.</u>
SFY 02-03	NA	7,400,000	NA
SFY 03-04	NA	6,300,000	NA
SFY 04-05	NA	5,980,000	NA

STATE ADVISORY APPRAISALS OF HIGHLY COMPLEX PROPERTY

(Technical Assistance Program)

Objective: To aid localities in determining the taxable value of highly complex commercial, industrial, and utility properties, and other types of special property. Such assistance is associated with local reassessment projects.

Administering Agency: NYS Office of Real Property Services

Specific Program URL: NA

NYS Object Code: NA

Year Established: 1970

Catalog of Federal Domestic Assistance No.: NA

Legal Authority:

Law: NY Real Property Tax Law, Sections 1544, 1546

Regulation: 9 NYCRR 195-2

Program Contact:

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Director
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(518) 474-1071
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Fiscal Contact:

NA

Eligibility: County, City, and Town Assessing Units. Village assessing units are not eligible for this technical assistance.

Type of Program and Special Restrictions: Optional, without any State mandated requirements.

Action Required to Receive Aid: As outlined in Section 195-2 of the Rules, the request for a State advisory appraisal shall be in writing and shall be filed with the State Board by the chief executive officer or assessor of a city, town or county with the power to assess real property. The municipality must be conducting a reassessment or update project.

Description of Aid:

Determining taxable appraised values of highly complex commercial, industrial and utility properties for real property tax purposes.

Comments:

State advisory appraisals are not binding on the local assessor requesting this assistance.

