

In 1999, the Office of Real Property Services (ORPS) launched a new annual reassessment program. Intended to improve statewide property tax equity, the program encourages municipalities to reassess their properties annually. ORPS is responsible for leading the State's efforts to support local governments in their pursuit of real property tax equity. A mainstay of this effort is the maintenance aid program, which provided municipalities \$2 per parcel in state aid for maintaining equitable assessment practices. The new annual reassessment program encourages municipalities to reassess their properties annually to qualify for \$5 per parcel in maintenance aid.

This report presents a set of recommendations that were collaboratively developed by ORPS and members of the assessment community in response to a number of the issues raised when considering the resources required to implement the new program.

As a first step in developing the implementation plan for this new program, a comprehensive model was developed to identify the various scenarios under which it could be implemented. This model helped ORPS leadership understand how the new program could change the work of many local property tax assessors. As a result, ORPS wanted the emerging program guidelines to reflect what local assessors and county directors would need in order to conduct annual reassessments.

As a second step, ORPS partnered with the Center for Technology in Government (CTG) to conduct a workshop series designed to identify the needs of the local assessment community and to collaboratively develop a set of recommendations on how to move forward with the program.

Six Annual Reassessment Resource Requirements Workshops were conducted with local assessors and county directors across the state. Five requirements consistently emerged from the workshops:

- Concise business rules, and regulations that adhere to a well-defined process for conducting annual reassessments
- Flexible program guidelines within the business rules, and regulations that account for the diversity within New York State's assessment community
- Funding at sufficient levels to cover the various expenses associated with conducting annual reassessments
- Changes in the Real Property Tax Law (i.e. synchronize real property tax calendars across the state.)
- An outreach and education effort aimed at the public and elected officials

A **Review and Recommendations Workshop** was then conducted to bring together ORPS and representatives of the local assessment community, in which the above items were confirmed and prioritized. Then participants collaboratively developed a set of recommendations based on the prioritized themes:

- Allow for multiple methodologies for achieving equity
- Formulate a set of rules, regulations, and guidelines that would standardize a full value assessment process
- Allow local governments to choose the methodology that works best in their particular setting within the established rules, regulations and guidelines
- Educate and reach out to citizens and local officials regarding efforts for ongoing roll maintenance with ORPS taking an active lead
- Funnel maintenance aid directly to assessor's offices
- Change the Real Property Tax Law to require annual reassessment for a period not to exceed three years at 100 percent of value, and provide appropriate enforcement, funding, and methods

The results from the **Review and Recommendations Workshop** represent a good starting place for future planning. While several barriers and challenges were identified, a series of ideas and action items were considered for addressing them. A critical finding with respect to continued collaborative efforts toward achieving statewide equity was that all parties were energetically engaged in this effort and expressed willingness to stay involved in the future. In doing so, they have expressed their appreciation for the complexity of the property tax assessment system, and their dedication to improving equity for all New Yorkers – who, as taxpayers, are the primary stakeholders of this program.