Reassessing New York:
A Collaborative Process

Prepared by the
Center for Technology in Government
Using Information in Government Program

For the
Office of Real Property Services

Center for Technology in Government
University at Albany / SUNY

© 2000 Center for Technology in Government
The Center grants permission to reprint this document provided that it is printed in its entirety
This report is available on the CTG Web site as a downloadable document.

It is located at

http://www.ctg.albany.edu/resources/pdfwp/uig_orps.pdf
REASSESSING NEW YORK:

A COLLABORATIVE PROCESS

Prepared by the
Center for Technology in Government
Using Information in Government Program

for the
Office of Real Property Services

Mark LaVigne
David R. Connelly
Donna S. Canestraro
Theresa A. Pardo

June 2000

Center for Technology in Government
University at Albany, SUNY
1535 Western Avenue
Albany, NY 12203
Phone: (518) 442-3892
Fax: (518) 442-3886
E-mail: info@ctg.albany.edu
http://www.ctg.albany.edu

The Center grants permission to reprint this document provided this cover page is included.
© 2000 Center for Technology in Government
Executive Summary

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.
Introduction

In 1999, the Office Real Property Services (ORPS) launched a new annual reassessment program to improve statewide equity and increase state aid to municipalities. The program represents a change in the way local property tax assessors do business across most of New York. Intended to improve statewide property tax equity, the program encourages municipalities to reassess their property tax rolls annually to qualify for $5 per parcel in state maintenance aid.

ORPS is responsible for leading the State’s efforts to support local governments in their pursuit of real property tax equity. Real property tax equity, as defined by ORPS, is the condition where each property owner pays a fair share of taxes based upon the current value of his or her property. Assessments are utilized for a variety of purposes, including the apportionment of school and county property taxes, the allocation of various state-aid programs, and the determination of tax and debt limits for local governments.

A mainstay of ORPS’s effort to pursue equity is the maintenance aid program. As background, the original program, a one-time payment of $10 per parcel for initial modernization of the assessment roll and implementation of a reassessment, was implemented in 1977. In 1990, effective for rolls filed after April 1, 1991, a program of maintenance aid of $2 per parcel was established. In 1996, the $10 program was eliminated and the maintenance aid program was revised to $5 in year of reassessment at 100 percent and $2 in years where uniformity was maintained, but not necessarily at 100 percent of full value.

In 1999, a new annual reassessment program was instituted to increase the amount of maintenance aid to $5 per parcel for municipalities that reassess their properties annually. It calls for at least one physical appraisal every 6 years, with market based assessments each of the other five. Under these parameters, municipalities may fully reappraise one sixth of their properties and do market based assessments on the other five sixths every year.

To analyze the feasibility and resource implications of the annual reassessment program, ORPS worked together with Dr. David Andersen from the University at Albany’s Rockefeller College of Public Affairs and Policy to identify the program’s likely resource implications. Andersen, working with ORPS’s staff, developed a comprehensive model to identify various scenarios under which the annual reassessment program might be implemented.

Andersen’s model was introduced to a group of local assessors and county directors of real property services in November, 1999. It revealed a number of potential resource implications facing local assessors’ offices, county real property directors, and ORPS. The model identified scenarios under which implementation would most likely succeed. The model revealed that municipalities working collaboratively...
to share data and resources would be most likely to see the maintenance aid cover the costs of conducting annual reassessments. However, those municipalities not currently reassessing properties on a regular cycle, those not equipped to use the statistically-based Computer Assisted Mass Analysis (CAMA) techniques, and those who tended not to collaborate with surrounding municipalities were likely to have the greatest challenge transitioning to the new annual reassessment program.

ORPS recognized that there were many programs and services that could be offered to support the assessment community in their effort to qualify for the new maintenance aid program. However, before moving forward with these programs they further recognized the need for additional information from the assessment community about the resource requirements for annual reassessment, as well as other issues related to the new maintenance aid program. ORPS began to work with the Center for Technology in Government to gather resource requirements from the assessment community and to facilitate the collaborative development of a set of recommendations to guide the implementation of the program within the assessment community.

Six workshops were designed to identify the resources that would be required to implement the annual reassessment program.
The Project

Six Annual Reassessment Resource Requirements Workshops were conducted with local assessors and county directors across the state. A Review and Recommendations Workshop was then conducted to bring together ORPS and representatives of the local assessment community to discuss the findings from the initial six workshops. The plan of work is presented in Figure 1.

The six Annual Reassessment Resource Requirements Workshops were designed to identify the resources that would be required to implement the annual reassessment program. The municipalities that were invited to the local workshops were categorized according to when they had completed their last reassessment. Category 1 comprised any municipalities that had completed a reassessment in the past year or were planning to do a reassessment in 2000. Category 2 contained municipalities that conducted at least one reassessment in the past 10 years. Category 3 municipalities had not conducted a reassessment since before 1989 (see Figure 2).

The half-day workshops were held regionally to ensure a broad representation from New York’s diverse assessment community, including economic as well as urban/rural differences. While the local assessment community was divided geographically and according to how recently they had done a reassessment, all six workshops produced similar results.

![Figure 1. Project Plan](image-url)
In each workshop, CTG delivered a brief presentation on the project goals and process. CTG then asked participants, through a facilitated exercise, to identify what they would need in order to implement the program. Each response was recorded on a piece of paper and placed on a common wall for viewing. Like responses were clustered together based on the participants’ discussion. Participants were then asked, as a group, to label the clusters and then individually to identify the five most important clusters. Participants were highly engaged in the process—offering a variety of solutions for the challenges the program revealed.

In all, 162 individuals, representing local assessors, county directors, a few town supervisors, and a small group of private contractors attended. This group, representing 134 local governments, produced 472 separate responses, which were then grouped into 10-15 clusters for each session (see Table 1). The five general themes that emerged from the workshop clusters are presented below.
A consistent set of themes emerged from the analysis of workshop results. Some regional variations were identified among the results; however, this variation existed among the lower priority concerns. Therefore, the findings presented here represent the issues that were consistently raised and given the highest priority by the participants across all workshops.

As expected, participants provided commentary on additional topics related to annual reassessment, and did not focus exclusively on resources. This information was also considered important and is presented as part of the overall findings. Essentially, the workshop participants made it clear that in order to consider the resources needed to implement the annual reassessment program they would also need to consider a set of factors much broader than resources alone. A brief discussion of each of the themes that emerged from the workshops is presented below. Table 2 identifies each theme together with a brief description of that theme and the sub themes that emerged from the analysis.

<table>
<thead>
<tr>
<th>Location</th>
<th>Category</th>
<th># of Participants/Invitees</th>
<th>Local Government</th>
<th>Counties</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geneseo</td>
<td>1</td>
<td>29/40</td>
<td>24</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Ray Brook</td>
<td>1</td>
<td>28/40</td>
<td>14</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Westmoreland</td>
<td>2</td>
<td>32/40</td>
<td>24</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>Saratoga</td>
<td>2</td>
<td>19/40</td>
<td>12</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>Oneonta</td>
<td>3</td>
<td>27/40</td>
<td>22</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>White Plains</td>
<td>3</td>
<td>27+/40</td>
<td>19</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td>Theme</td>
<td>Description</td>
<td>Sub themes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flexibility</td>
<td>Greater regional or local flexibility to pursue various options regarding annual reassessment.</td>
<td>Where the current process works – leave it alone</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Let the users choose methods that work best for them</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Changes in ORPS business rules, processes, and educational practices</td>
<td>More concise business rules and regulations that adhere to a well-defined process. Fewer changes to processes and more involvement in the development of those changes.</td>
<td>Define and standardize program rules, regulations, and guidelines</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Increase attention to training assessors, directors, and ORPS central and regional staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Provide more adequate technical tools and equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Improve channels of communication</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funding at sufficient levels</td>
<td>Call for more funding and targeted dispersement of funding.</td>
<td>Initial revaluation costs are high for many municipalities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ongoing roll maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Funnel maintenance aid to assessor’s office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>The $5 per parcel was not persuasive</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative change with effective enforcement</td>
<td>Changes in the real property tax law.</td>
<td>Mandate reassessment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Establish one statewide real property tax calendar</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outreach, education, and full disclosure</td>
<td>A plan for outreach and education for the public and elected officials.</td>
<td>Need methods of generating understanding of New York’s property tax system</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Build support and cooperation of elected officials</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Center for Technology in Government
Flexibility

The call for flexibility was present in all six sessions. Participants expressed frustration that they had been told there is only one way to qualify for maintenance aid, and they said they wanted the program to allow for more than one process. Participants said they wanted to know why and how the process was to be changed and why alternate methods were not considered. In some cases participants said the new process was a deterrent to successful implementation. The two consistent sub themes discussed below appeared in the workshops.

Where the current process works— leave it alone. The sub theme of “if it isn't broke, don't fix it” came across quite strongly in each workshop. Those who were already doing periodic reassessments wanted to be allowed to continue with the work they were doing. They saw this program as a way to penalize good work by attaching more bureaucracy to an already burdensome system. Those that were doing reassessment on a two–four year cycle said their rolls were “okay” based on the conditions that exist in the community they support. Many said that this new program took away any incentive to participate in the maintenance aid program.

Let the users choose what works best for them. Those municipalities who were not currently doing annual reassessments said they wanted other options to obtain maintenance aid stating “one size does not fit all.” Participants offered various strategies for both technical solutions as well as process alternatives that ran the gamut from the most simplistic, cost-effective solutions to the more elaborate. One participant said that alternative software was better suited for smaller municipalities and asked not to be penalized for using “non-sanctioned” software. Others said there were alternative means to obtaining the same end by changing the way the tax rate is calculated. Some suggested forming a state assessment/data collection team that moves from town to town to relieve some of the work or the additional time required as a result of the new program. This was particularly important for those municipalities that had part time officials or minimal staff. Still others suggested allowing for local analysis of their data at the individual municipality level. In short, this was a topic that generated considerable discussion and spurred a number of suggestions.
Changes in ORPS's business rules, processes, and educational practices

Participants identified a number of areas where ORPS could change its business rules and processes to aid the further development and implementation of the annual reassessment program. Standardizing rules, offering additional training programs, providing technical tools, and improving communication all fell under the changes called for by participants.

Define and standardize program rules, regulations, and guidelines.
Participants said they were uncertain about the rules, regulations, and guidelines of the new program. They wanted to know what “problem” the program was supposed to “solve,” what their roles and responsibilities would be, and who was going to provide them with the information needed to conduct annual reassessments. Participants said they were frustrated that the rules, regulations and guidelines had not been defined prior to the program’s launch. They expressed concern that their issues would not be taken into consideration as the program was being developed.

April 2000 was the deadline ORPS was working with for a final implementation plan for the new program. In order to qualify for the increased maintenance aid in 2001, the first year of the program, guidelines needed to be in place and communicated to county directors and assessors as soon as possible. As a result, many parallel processes were in place. Participants were being asked to consider the resources they might need to participate in the new program without having a full understanding of the rules that would govern that program. ORPS was developing guidelines for participation while they were announcing and trying to raise interest in the program. Further, assessors and country directors were being asked to commit to applying for the new maintenance aid program, under incomplete or inconsistent information about the application process. They were therefore reticent to commit to a program that did not have clear guidelines.

Increase attention to training of assessors, directors, and ORPS’s central and regional staff. Participants consistently identified training as a key issue. They said additional training should be required for all participants involved in the assessment process in order to be prepared to implement continuous reassessments. An “educational seminar on the basics of annual reassessment” would help make sure that all parties share a similar understanding of the new program, participants said. Then, training classes on the technical aspects of the program, such as doing computer assisted mass analysis (CAMA) and other trending and valuation techniques should be provided to local assessors and county directors as an alternate means to achieve annual reassessments. Some suggested the need for more comprehensive field training in order to do reappraisals.
Participants said that training on Real Property Services (RPS) software, data collection, data entry and clerical duties would help a number of assessors, directors and their staffs to implement the new program.

Participants stated that ORPS’s staff at the regional and central levels should be better trained themselves before attempting to deploy the program. Many said they felt ORPS did not understand the day-to-day responsibilities of assessors and directors who have direct interaction with taxpayers and local officials, and suggested ORPS would gain a better understanding if “they walked in our shoes for a time.” Local workshop attendees also expressed concern that state appraisers need to be better trained and qualified to do advisories as in the case of complex property appraisals.

Provide more adequate technical tools and equipment. Participants called for user-friendly software to assist them in annually updating the rolls. Updated RPS software, statistical software, CAMA programs, and ratio analysis programs were listed by participants as tools that they would need to conduct annual reassessments. Participants also said technical resources were needed to blend fieldwork with identifiable databases. Any acquisition of new software should be guided by state requirements for maintenance aid.

Participants, in some cases, said their computer systems were so outdated that they could not adequately run the sophisticated programs available today. Many did not have Internet access or the capability to obtain it in their localities. Therefore the transition to annual reassessment supported by the use of computer-based or web-based statistical tools seemed impossible to these participants.

Improve channels of communication. Throughout each workshop there was a call for consistent communication of guidelines and rules. Local assessors and county directors said they were receiving information from a myriad of sources, including the assessors’ association, the directors’ association, ORPS’s regional staff, ORPS’s central staff and the ORPS’s web site. Despite many presentations made by ORPS at various association meetings and the mailing of various printed material, many participants did not have a full or clear understanding of the program and the options available to them in implementing the program or the benefits they might expect to gain.
Funding

The call for more funding and targeted disbursement of funding was clearly present in all six sessions. Participants identified four types of funding issues. First, they observed that in most jurisdictions the initial costs of a full revaluation far exceed the available funds or ability to secure local legislative funds for such an endeavor. Second, ongoing maintenance of rolls may cost some municipalities more than the $5 per parcel state reimbursement. Third, the maintenance aid is placed in the general fund, rarely if ever reaching the assessor's office directly. Fourth, regardless of the disbursement of the aid, the participants said that the $5 per parcel was insufficient to act as an incentive.

Initial revaluation costs are high for many municipalities. Participants said that the initial cost would be well above the $5 per parcel offered in the maintenance aid program, particularly for municipalities who do not have up-to-date rolls. Participants also proposed that the state be responsible for conducting revaluations every six years, with assessors responsible for updates in the years in between.

Ongoing roll maintenance. Participants said even in those municipalities where the $5 per parcel would cover the costs associated with continuous reassessments, they would still need to ask their municipality for money up front for the resources necessary to implement the program. In some cases participants stated their municipalities had just received the maintenance aid for the assessments performed two or more years ago. The acknowledged gap between the expenditure of the increased funds and the reimbursement through the maintenance aid program was likely to be greater than the municipalities could handle and therefore the assessors expected that they would not receive additional support.

Funnel maintenance aid to the assessor's office. Maintenance aid increases the amount of state funding to municipalities, but participants said that many of their offices “never see a dime” of that state aid. According to the participants, it is not unusual for maintenance aid to be used to fund expenses in other programs while assessors must “beg” their respective government bodies for basic operating expenditures. Therefore, the increased costs and effort to maintain continuous reassessment would not necessarily result in increased resources to do so.

The $5 per parcel was not persuasive. According to participants, the original ORPS sponsored legislative proposal for a $20 per parcel reimbursement for initial revaluation was “a much more attractive and realistic incentive than the current program.” They called for more “persuasive” funding for conducting annual reassessments.
Legislative Change with Effective Enforcement

While neither ORPS nor the assessment community has direct control over the Real Property Tax Law, participants consistently called for both major and minor changes in the tax law to assist with their function, including a local mandate and synchronizing the state’s different assessment calendars.

Mandate reassessment. Agreeing with the need for improved equity, participants consistently stated that a state mandate requiring municipalities to periodically reassess their tax rolls would be the only way to achieve equity. Agreeing on the specifics of this mandate is where the issue becomes clouded. Requiring a periodic reassessment was referred to by most of the participants as a “cycle bill.” A cycle bill however, means different things to different people. Cycle legislation in one instance translated to a request for legislation to mandate reassessment, in other instances it was more specific, to mean mandating that a reassessment be done once within a six-year cycle with periodic updates in between. Others meant conducting the reassessment at a specific point within the cycle for each property without periodic updates. And in other instances it meant doing a reassessment within the cycle period for parts of the assessment roll.

Establish one statewide real property tax calendar. Participants cited that differences in tax calendars between neighboring municipalities or towns that share a school district “play havoc” with their assessment responsibilities. Participants offered as a solution a consistent statewide tax calendar that would require assessors to work on their rolls at the same time.

Outreach, Education, and Full Disclosure

New York’s property assessment system is complex. Participants called for a focus on educating the public and elected officials about the tax system as a way to help in the implementation of the annual reassessment program. Town boards and school boards rely on the work of the local assessor, yet many of them do not understand the equalization rate and how it affects the taxes that are levied in their jurisdiction. Likewise, according to participants, the public does not always understand the role and responsibility of the local assessor or county director. Helping to explain the system to town and school boards and to the general public, participants said, would enable them to conduct annual reassessments with less confusion and opposition.

Need a method of generating understanding of New York’s property tax system. Participants said that property owners “fear” reassessments because of the threat of increased taxes. Educating the public about the need to improve tax equity and the role of the local
assessor and county director, through the media and to the public directly, would help them more successfully implement the program and promote better understanding of the real property tax system in general.

Participants stated the lack of understanding of the assessor’s role and responsibilities resulted in mistrust for their position. Continuous reassessments without strong public support and education from state and local officials could negatively impact public perception of the tax system and the assessment community.

**Build support and cooperation of elected officials.** Participants said that educating their locally elected officials (city, town and school boards) on both the general role of the assessor and the specifics of the new annual reassessment program is necessary for the program to be implemented successfully. One participant said, “my office is less respected than that of the local dog catcher.” They wanted help convincing officials of the importance of their office and profession, and in turn, the merits of this program, thus gaining key support throughout the reassessment process.

### The Review and Recommendations Workshop

The Review and Recommendations Workshop focused on the development of a set of recommendations and next steps for the annual reassessment program based on the findings from the six Annual Reassessment Resource Requirements Workshop.

ORPS’s senior staff and a subset of the 162 Resource Requirements Workshops participants were invited to a centrally located, full-day workshop structured to review the findings and to craft recommendations for action. Participants were drawn from across the state with equal representation from urban and rural jurisdictions as well as large and small counties.

This workshop focused on confirming the themes from the local workshops that were discussed in the previous section, and developing recommended action plans based on those themes. Each of the five themes was presented with illustrative statements from the six workshops to portray how the theme was derived. Participants were then asked, in small work groups, to review the themes to determine if they correctly represented the essence of the dominant clusters from the workshops. The work groups confirmed the themes and made minor modifications to the name given to each theme. The modifications to the theme names have been incorporated throughout this report.

Each participant was then asked to individually rank the sub themes by the priority and “do-ability” of the sub theme as it related to their municipality (see Figure 3).
The ranking process provided clear insights into the priority that the participants attached to each of the 13 sub themes and about how do-able each sub theme was considered to be by the participants (see Table 3). Where the current process works, leave it alone and let the users choose what works best for them were the only sub themes that were considered to be both of a high priority and highly do-able. Generally, the remaining sub themes were considered of high priority but low do-ability. One interesting result was that the two sub themes Reassessments should be done on a cyclical basis and Build support and cooperation of elected officials were ranked high priority by 74 percent of the participants, the largest percentage given to any of the sub themes, however, these same two items were considered highly do-able by only 26 percent and 21 percent respectively.

A majority of participants considered almost every finding from the workshop series as a high priority, thus validating the strength of the workshop findings, yet they also were somewhat skeptical as to the “do-ability” of almost all of the sub themes. Important issues were identified, but there is a major gap between the importance and the perceived feasibility of the actions they proposed. This gap reinforces the need for ORPS and local assessors to continue their dialog.

The findings from this ranking process lay a foundation for a set of action plans to investigate and pursue each of the sub themes. Six of the thirteen themes from the high priority list were selected by the participants as the focus for the development of action plans at the workshop. The six sub themes are the shaded rows in Table 3.

Participants were asked to craft a goal statement for each identified sub theme and a set of action steps to reach that goal. Resources required to implement the action plan and barriers to implementation were also identified. Finally, strategies for overcoming each barrier were discussed.
Many interesting discussions were held in the development of these plans. Three critical success factors emerged from these discussions: more effective communication, a commitment to collaboration, and clear concise guidelines. Each of these success factors is discussed below followed by the recommended action plans.

To aid the reader, an action plan process is presented in Figure 4. The figure illustrates that action plans must be developed with consideration of critical success factors, in the context of resources and barriers, and with a clear set of mechanisms for overcoming barriers. The launch point for each action plan is the goal statement that emerged from the workshop results.
Success Factors and Recommendations

Throughout the Review and Recommendations Workshop three factors critical to success consistently emerged from the work groups: the need for collaboration, the need for interorganizational communication, and the need for overarching guidelines or procedures that would provide for structure in implementing the program while allowing for flexibility based on certain criteria (such as municipality size). In each work group, regardless of the assigned objective, these factors were identified as critical to the recommendations presented here for implementation of annual reassessment. Each of the success factors is presented below followed by the six recommendations for action, which depend on these factors for their success.

Collaboration. The Review and Recommendations Workshop was designed to encourage teams of local assessors, county directors, and ORPS’s staff to work collaboratively to develop action plans based on the issues they identified as high priority. The Andersen model had made it clear that collaborative efforts were likely to be the most successful process for implementing annual reassessment. The facilitator’s role in each team was to ensure the plans took into account all view points. This process allowed each person to see and hear the impact a task would have on others, and decisions regarding action steps were made with regard to all parties. One interesting aspect of the process was that since both large and small communities were represented in the work groups, the acknowledgment of the impact a task would have on a particular size community (or assessment office) was also considered. In certain instances size had no impact, in others the impact was substantial.
While each work group recognized the need for the creation of an interorganizational task force or work group, it was acknowledged that the process of collaboration was more than assembling a group of people. Each group stated what type of participants would be needed to ensure each constituency was represented. Several groups explored various means to address the high costs of meetings through the use of technology or process. However, very few discussed mechanisms to ensure collaboration through the setting of ground rules or parameters. These will also need to be explored if the collaborative environment experienced at the Review and Recommendations Workshop is to continue.

**Interorganizational Communication.** Good communication is crucial to the success of any intergovernmental program. It ensures that all stakeholders are continuously and adequately informed. This is a challenging task, especially for the annual reassessment program, which involves over 1,300 individuals in the assessment community who have different roles, responsibilities, and in some cases, very different constituencies.

It is clear from the workshops, though, that current communication mechanisms need improvement. While there has been no shortage of information being exchanged in this community, there is wide variation among the members of the assessment community as to their understanding of the program in general, their knowledge of options for implementing the program, and the resources available from ORPS and other sources to support that implementation. An integral step in a facilitating interorganization communication would be to agree upon the exact terminology used by ORPS and the local assessment community. Without this understanding, miscommunication is bound to occur. Further discussion and agreement will be required at each step of the process to ensure each party understands and agrees to the terminology used.

Addressing communication issues is an important part of each action plan. Whether it was an internal communication plan between ORPS and the assessment community or an external communication plan to educate the public or elected officials—the call was for one collaboratively developed consistent voice.

**Guidelines.** While many groups called for more flexibility, the same groups expressed the need for guidelines and regulations. Each group said there was a need for standards and even offered various avenues to obtain those standards through best practices research and utilizing the International Association of Assessing Officers (IAAO) standards as a framework. However, each group also asked for flexibility within the standards to allow for options. It was universally stated that there are
great variations among municipalities within New York State, and these needs must be recognized and provided for in the creation of any guideline or regulation. Alternatives that take this variation into account have the potential to increase the number of municipalities implementing the program.

\[\text{An integral step in a collaborative process would be to agree upon the exact terminology used by ORPS and the local assessment community.}\]

Recommendations and Action Steps

The following six recommendations emerged from the final workshop. Each recommendation is comprised of a series of action steps and the resources needed to accomplish each of them. The barriers to each, as identified by the participants, are presented. Each recommendation is followed by a short discussion which elaborates on the recommendation. The next section of this report encourages the reader to consider the recommendations in the broader context of state-local relationships.
**Implementing Recommendation #1**

“Where the current process works, leave it alone,” was identified by participants as one of the most do-able items in the workshop.

This work group placed a high importance on avoiding confrontation. They said working with ORPS, rather than against them, was the key to developing acceptable methodologies. Developing a partnership between ORPS and the local assessment community was essential to ensure the goal was met, according to the group. That meant collaboratively coming up with a set of simple flexible guidelines, “playing” from the same script, and maintaining a level of trust in on-going relationships. By allowing multiple approved methodologies, ORPS’s role becomes more service oriented than oversight oriented, keeping the relationship between ORPS and assessors positive.

<table>
<thead>
<tr>
<th>Recommendation #1</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme</strong></td>
</tr>
<tr>
<td><strong>Sub theme</strong></td>
</tr>
<tr>
<td><strong>Goal Statement</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Action Steps</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Flexible guidelines that are quantitative and documented should be developed.</td>
</tr>
<tr>
<td>The current maintenance aid structure should be maintained.</td>
</tr>
<tr>
<td>The goal of annual reassessment must be clarified — is it to obtain state aid, or to reach equity within the state?</td>
</tr>
<tr>
<td>Variance from COD (Coefficient of Dispersion) needs to be allowed.</td>
</tr>
<tr>
<td>Relationships between the local assessors and the local ORPS liaison should be on-going so that the local liaison understands what is going on within the municipality.</td>
</tr>
<tr>
<td>Assessors should have a choice among appropriate measures that have been collaboratively approved (by a task force of assessors, directors and ORPS), so they can identify what works best for them and their municipality.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Perceived Barriers</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>It will be challenging to persuade ORPS to recognize that multiple methodologies are acceptable.</td>
</tr>
<tr>
<td>The political nature of some parcels limits assessors’ efforts toward uniformity. There is no mechanism to discount, in all instances, the impact of these parcels.</td>
</tr>
</tbody>
</table>
Publishing a set of best practices would help assessors and directors identify what may work best for their municipality or county.

<table>
<thead>
<tr>
<th>Theme</th>
<th>Flexibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub theme</td>
<td>Let the users choose what works best for them within a set of flexible standards.</td>
</tr>
<tr>
<td>Goal Statement</td>
<td>Let the users choose what works best for them within a set of flexible standards.</td>
</tr>
</tbody>
</table>

**Action Steps**

- Legislation should be passed that allows reassessments on a 4-6 year cycle.
- Acceptable equity standards should be set within a margin of acceptable goals.
- Best practice research should be identified and published.
- Methods to verify results through statistical testing – COD and Residential Assessment Ratio (RAR) – must be created.
- Flexible standards should be established.
- Minimum staffing requirements based on size of municipality and complexity of reassessment should be set.
- Inventory and sales data files should be built and the entire assessment community should have access to it.

<table>
<thead>
<tr>
<th>Barriers Perceived</th>
</tr>
</thead>
<tbody>
<tr>
<td>A cycle bill, even flexible and funded, would be perceived as a mandate.</td>
</tr>
<tr>
<td>There is a lack of political support for reassessments.</td>
</tr>
<tr>
<td>Voters will be angry about reassessments, regardless of the flexibility.</td>
</tr>
<tr>
<td>Funding and resources will be needed for most of the action steps identified.</td>
</tr>
<tr>
<td>There is a lack of sales data to work with in 80% of New York towns.</td>
</tr>
</tbody>
</table>

**Implementing Recommendation #2**

While they acknowledged that periodic, annual, or continuous reassessments were essential for achieving and maintaining equity, each municipality should have the ability to decide how and how often to conduct reassessments, according to this group. Yet, even with flexible standards, additional resources such as a public education campaign would be needed to overcome barriers, like voter retribution over potential changes in assessed value and higher taxes.

Publishing a set of best practices would help assessors and directors identify what may work best for their municipality or county. As long as the standards were flexible, and the time, staffing, and resources were available, this group said that more municipalities could conduct reassessments.
The first step in creating a set of standards, for this group, was to establish a task force made up of representatives from each of the stakeholder groups affected by this process. The task force would be charged with drafting a set of uniform rules, regulations, and guidelines for full value assessment.

Time and commitment to the process were key ingredients identified by the group as necessary to ensure this goal is met. Since many of the task force members would be coming from various locations across the state this group discussed alternative ways to communicate. Suggestions such as net-meeting software were made to help overcome the issues of time and travel as it relates to effective use of time and talent.

To overcome the barrier of home rule, the group said that relying on the foundation of acknowledged standards such as following IAAO standards should be pointed to as a guide for full value assessments.
The group wanted funding for a comprehensive marketing/public relation’s campaign, similar to what was done for the School Tax Relief (STAR) program.

<table>
<thead>
<tr>
<th>Recommendation #4</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme</strong></td>
</tr>
<tr>
<td><strong>Sub theme</strong></td>
</tr>
<tr>
<td><strong>Goal Statement</strong></td>
</tr>
</tbody>
</table>

**Action Steps**

- Local officials need to understand the roles of the local assessor and the resources they need.
- How much it costs to do the job right must be determined.
- A staff/parcel ratio should be developed that is sensitive to changes in existing and new programs. It should be reviewed as it relates to relevant staff levels.
- ORPS needs to educate local officials on the resources required to allow for ongoing roll maintenance program.
- Process milestones should be identified and used to trigger on-going communication about the process.
- Assessors should get what they need to cover expenses.
- Training and funding should be created for getting started on new program—to teach the assessment community regarding the new programs—recognize the new program as a new process for many within the assessment community.
- Instituting new programs will require more time and more money to implement—all parties need to see this. Assist in ensuring all are well informed of this.

**Perceived Barriers**

- Local elected officials do not want to be told where to spend their money.
- Maintaining a roll requires staff and time—both of which local assessors lack.

**Implementing Recommendation #4**

While the group identified the importance of a coordinated effort in order to accomplish this goal, they also expressed the concern that ORPS needs to take an active lead in this task. Public opinion and public perception play a significant role, according to the group, and steps need to be taken to educate local officials and the general public about the function of the local assessor. The group wanted funding for a comprehensive marketing/public relation’s campaign, similar to what was done for the School Tax Relief (STAR) program.
Assessors stated the lack of support from their local officials impedes their ability to meet the increasing standards.

<table>
<thead>
<tr>
<th>Recommendation #5</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Theme</strong></td>
</tr>
<tr>
<td><strong>Sub theme</strong></td>
</tr>
<tr>
<td><strong>Goal Statement</strong></td>
</tr>
</tbody>
</table>

**Action Steps**

- New legislation needs to be enacted at the state and local levels to direct money required to support the program to the assessor’s office.
- Local officials need be educated—so that they understand the need to funnel the aid to the assessor’s office, and not be mandated to do so.
- Local assessors need to leverage their work in bringing in maintenance aid when they ask for funding increases to their office.

**Perceived Barriers**

- It is not good government practice to dedicate general fund receipts such as maintenance aid to a specific office.
- Funneling maintenance aid directly to assessor’s office would require legislation.
- Local officials will be reluctant to release general fund monies to assessor’s office.

**Implementing Recommendation #5**

Expressing the difficulties and the various barriers to achieving this objective, the group knew they could not do this alone. They stressed the importance of the positive support from ORPS and the Office of the State Comptroller.

Understanding the barriers inherent in trying to get a new law dedicating funds directly to assessors’ offices, the group proposed that a special fund be set up at the state level that would provide matching funds for assessors’ offices in municipalities that have low Coefficient of Dispersion (CODs).

Assessors stated the lack of support from their local officials impedes their ability to meet the increasing standards. They called on ORPS to play a role in assisting them in turning this perception around.
Recommendation #6

<table>
<thead>
<tr>
<th>Theme</th>
<th>Legislative Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub theme</td>
<td>Mandate reassessment.</td>
</tr>
<tr>
<td>Goal Statement</td>
<td>Change the Real Property Tax Law (RPTL) to require annual reassessment for a period not to exceed 3 years at 100% of value and provide appropriate enforcement, funding, and methods.</td>
</tr>
</tbody>
</table>

**Action Steps**

- A task force would be created to address this objective—made up of local officials, legislative staff, ORPS staff, assessment professionals and local school officials.

- The Real Property Tax Law should be reviewed to remove or correct conflicting statutes or discrepancies in the law.

- A communication plan should be developed to help build new coalitions and educate the various stakeholders regarding the benefits of equity.

- Examples of inequity should be documented to help discuss the benefits of equity.

- Cost estimates should be developed to show the impact the new law would have on various municipalities.

- The cost benefits of tax equity should be estimated.

- Various methods of enforcing the new law should be investigated and identified.

- Potential funding methods should be investigated and identified.

**Perceived Barriers**

- A mandate would threaten home rule, which empowers local governments to develop their own governing and taxation structure.

- The cost of reassessments—in time, talent and staffing—will need to be covered by the municipality and the state.

- ORPS would need to enforce mandated reassessments.

- There would be considerable political challenges because reassessments impact various levels of government - state, local, and school district.

- Incomplete, inconsistent, or old data would make it difficult for some municipalities to conduct mandated reassessments on a cyclical basis.

**Implementing Recommendation #6**

The task force established by this group would be comprised of the stakeholders necessary to get a mandated cycle law passed and enforced. This task force would be responsible for reviewing the current Real Property Tax Law (RPTL) and developing a communication plan to build coalitions that would encourage municipalities to collaborate to help reduce costs—in time, talent, and staffing.
A critical first step in this effort would be to agree upon the exact meaning of the term “cycle legislation.” As discussed earlier, the specifics of the definition of cycle legislation are unclear. Coming to a common understanding of what “cycle legislation” would be designed to accomplish and how the specifics might be presented is necessary for any progress in this area.

In addition, many of the barriers could be overcome or minimized, according to the group, with funding targeted to educate assessors and provide them with the technological equipment they would need to conduct cyclical reassessments. That funding would also help assessors adhere to IAAO standards and promote better data with which to conduct reassessments.

A critical first step in this effort would be to agree upon the exact meaning of the term “cycle legislation.”
Annual Reassessment in the Context of State-Local Relationships

In 1997 CTG, ORPS, and several other state agencies engaged in a project sponsored by the Office for Technology (OFT) which sought to examine the nature of relationships between state agencies and local governments involved in intergovernmental information systems. The basic conclusions of that project can be found in Figure 5. The 1997 project concluded that in order for state agencies and local governments to work together for the common good they would need to overcome some very powerful forces that work to impede such relationships. Some of those forces are within the power of the participants to resolve on their own while others will take a much broader coalition of players to be resolved. Still other issues may simply never be “resolved” since they have been built into our democratic institutions and traditions. Such is the case in this study. Figure 5 shows how these factors combine to produce a number of undesirable consequences and barriers. Clearly some of the findings can be addressed by actions of the assessment community alone, while others will certainly take much broader political action than this community can take on its own.

Many of the 1997 findings were evident in this workshop series, and ORPS’s overall efforts to improve statewide property tax equity. Figure 5 presents an organizing framework for examining the more salient and lasting issues facing the assessment community as they embark on a series of actions that may eventually lead to greater property tax equity.
Systemic and Environmental Conditions. Governmental programs, particularly intergovernmental programs like this one, do not take place in a vacuum. They operate in a larger context that includes the policy, legal, and economic environment; program rules; business processes; management techniques; and human and organizational limitations. Our review of the goals, methods, and problems encountered in this program revealed several environmental factors that challenge the ability to implement annual reassessment toward a goal of statewide tax equity.

New York’s property tax system is unique for many reasons including:

- its large number of property taxing jurisdictions,
- lack of statutory oversight at the state level,
- disparate percentage rates of assessed value,
- diversity in the size of municipalities,
- taxing jurisdictions that share school districts, and
- only an act of legislation can set uniform levels of assessment.

Further, because equalization is set after the rolls are finalized, the existing system may in some cases actually increase the disparity of similar properties within and across comparable municipalities.

These systemic and environmental conditions all affect the state’s coordination of an annual reassessment program.

Complex political environment. Because the annual reassessment program is not mandated, only municipalities who want the increased maintenance aid will comply. In many instances, the financial incentive may not overcome the many political challenges that exist. Increasing property taxes is a real concern for New Yorkers, and there is a perception among assessors that this program threatens to do just that for many who have not had their property reassessed in decades. No one can say for sure if annual reassessment will generally increase or decrease property taxes for individual property owners, but the fear of the unknown is a very powerful disincentive for assessors who will be charged with implementing the new program. At worst there will be severe fluctuations in assessment for a municipality, at best there will be only rare changes to the tax rolls. That unpredictability is a powerful disincentive.

Variation in local conditions. A basic assumption in the annual reassessment program is that municipalities and assessors will exchange information such as market data with each other. The systemic and environmental conditions discussed above do not encourage, and in fact may discourage, that practice. Different communities face different challenges and present different pictures based on their population size and density, economic conditions, rural or urban character, physical geography, real property market conditions, and governmental structure and operations. Moreover,
when assessors from different regions and municipalities recognize their similarities, they also take pride in the fact that their worlds are unique. They understand their own communities, and they do not always see or acknowledge their resemblance to neighboring or similar municipalities.

**Variations in the assessment community (technical capacity).** The assessment community is not easily defined, or generalizable. Assessors and directors have widely differing roles and responsibilities in different municipalities or counties. The variety of different assessor positions in this state adds to the complexity of the environment within which this program is being launched. There are part-time assessors, full-time assessors, appointed assessors and elected assessors. There are county real property directors who are appointed, but some of them have few responsibilities with regards to helping municipalities conduct reassessments, others are an integral part of the assessments that are conducted in their county, and still others hold additional appointed professional positions in the county.

These local variations translate into major differences in skill level, number of staff members, and budgets. Assessor’s offices vary widely, from working alone out of their homes to having dozens of staffers. Their budgets reflect the size of the municipality and the priority that the local governing body gives to property assessments.

**Diverse interpretations of the law.** The complexity of the state’s property tax system was underscored by the various interpretations of laws, regulations, rules, and even professional concepts we came across during the project including the very concept of annual reassessment and the new law that would implement the program.

Participants were operating under differing assumptions about basic responsibilities shared by ORPS, local assessors, and county directors. These factors fueled a general lack of understanding that affects their current ability to successfully collaborate on the program.

**Diverse missions of government.** ORPS and the local assessment community share responsibility for a single function, but they have very different points of view. Local assessors serve local governments and the property taxpayers within their municipalities—their neighbors and the individuals they may run into on a daily basis at the neighborhood gas station or the local grocery store. ORPS, on the other hand, is influenced by statewide concerns such as carrying out the policy objectives of the administration and developing and implementing programs and services to local governments on a statewide basis.
These differences were underscored by the comments we heard concerning equity. Many local assessors said their municipality itself was equitably assessed. However, they said equity was lacking at the county, regional, and statewide levels.

The consequences of the five systemic and environmental factors discussed above permeate the relationship between ORPS and the local assessment community. In essence, there are over 1,300 assessors at various skill levels, working independently in their own municipalities. ORPS, for its part, has the task of communicating and working with this complex audience in conjunction with a very complex program. The unique problems facing each municipality are legion, and it would be impossible to meet the needs of each assessor and county director in that diverse group.

The systemic environmental constraints surrounding annual reassessment demonstrate that this is a complex problem with no easy solutions. All parties involved in this process must recognize that much time and commitment is needed to effect real change. A collaborative process, such as the one being pursued by ORPS and the local assessment community holds the greatest promise. This does not mean that serious differences do not exist, and those differences may indeed never be fully resolved. However, it is only through true collaboration and compromise that change can occur.

This project demonstrated that professionals at all levels care about the property tax assessment system and equity. The results from the Review and Recommendations Workshop represent a good starting place for future activity. Contained within those results are the possible first steps and opportunities identified by ORPS and the local assessment community as the most important and the most feasible. Action steps were developed for six of the 13 items discussed. More work is needed on those items and additional collaborative efforts will be required to flesh out the remaining items.

For instance, participants’ request for both flexibility and more guidelines is, on the surface, an inherent contradiction. Acknowledging the benefits of an annual assessment program, participants sought a set of guidelines they could follow to implement it. However, all acknowledged that what guides a reassessment in the City of Yonkers would probably not work in the Town of Albion. These municipalities are worlds apart in sales, staff, budget, and technology. Therefore, participants called for flexibility. They want a set of guidelines that lead to the same outcome (equity) but that offers options for the mechanisms and procedures for getting there.
Finally, while several barriers and challenges have been identified and highlighted in this report, a series of ideas and action items have also been identified to address them. Perhaps most important, all parties energetically engaged in this effort and expressed willingness to stay involved in the future. In doing so, they have expressed their appreciation for 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.

Perhaps most important, all parties energetically engaged in this effort and expressed willingness to stay involved in the future.
Appendix A. Participating Organizations

**County**
- Clinton County
- Dutchess County
- Franklin County
- Genesee County
- Hamilton County
- Lewis County
- Livingston County
- Madison County
- Montgomery County
- Nassau County
- Oneida County
- Ontario County
- Oswego County
- Otsego County
- Saratoga County
- Suffolk County
- Westchester County

**Town**
- Town of Albion
- Town of Avon
- Town of Ballston
- Town of Batavia
- Town of Bergen
- Town of Bethlehem
- Town of Brighton
- Town of Brookhaven
- Town of Caledonia
- Town of Camillus
- Town of Canajoharie
- Town of Champlain
- Town of Charlton
- Town of Cherry Valley
- Town of Chester
- Town of Clinton
- Town of Darien
- Town of Davenport
- Town of Dewitt
- Town of Duanesburg
- Town of Eastchester
- Town of Edinburg
- Town of Elba
- Town of Exeter
- Town of Farmington
- Town of Floyd
- Town of Forestport
- Town of Franklin
- Town of Gainesville
- Town of Genesee
- Town of Glensville
- Town of Greig
- Town of Harrietstown
- Town of Harrison
- Town of Jay
- Town of Jefferson

City
- City of Batavia
- City of Canandaigua
- City of Fulton
- City of Middle
- City of Mount Vernon
- City of Plattsburgh
- City of Port Jervis
- City of Rochester
- City of Rome
- City of Rye
- City of Saratoga Springs
- City of Schenectady
- City of Syracuse
- City of Utica
- City of White Plains
- City of Yonkers
Town of Keene
Town of Kirkland
Town of Lake Luzerne
Town of Leicester
Town of Lenox
Town of Lincoln
Town of Lewis
Town of Lima
Town of Livonia
Town of Long Lake
Town of Malone
Town of Malta
Town of Mamaroneck
Town of Maryland
Town of Middlefield
Town of Montague
Town of Mount Kisco
Town of New Castle
Town of New Hartford
Town of Newburgh
Town of Niskayuna
Town of North Elba
Town of North Salem
Town of Oakfield
Town of Oneonta
Town of Ossian
Town of Ossining
Town of Otego
Town of Pavilion
Town of Perry
Town of Pittsfield
Town of Princetown
Town of Queensbury
Town of Remsen
Town of Rotterdam
Town of Stockbridge
Town of Salina

Town of Scarsdale
Town of Schroon
Town of Schuyler Falls
Town of Scott
Town of Sherburne
Town of Smithtown
Town of Somers
Town of Springwater
Town of St. Johnsville
Town of Summit
Town of Ticonderoga
Town of Tully
Town of Unadilla
Town of Vernon
Town of Victor
Town of Wappinger
Town of West Sparta
Town of Westmoreland
Town of Worcester
Town of Yorktown

Village
Village of Cooperstown

Other
Basile Associates
Sabre Systems
Appendix B. Project Team

Office of Real Property Services
Thomas G. Griffen Executive Director
Dan Curtin Core Process Manager, Fostering Local Equity
Geoffrey Gloak Public Information Officer
Richard J. Harris Director of State Assessment Services & IT
Vince O’Connor Director of Regional Delivery
Joanne Whalen Core Process Manager, State Equalization
David Williams Manager, Equalization Support Services

Local Assessment Community Representatives
Thomas Frey Executive Secretary of the New York State Assessors’ Association
Susan Otis Assessor, Town of Malta
Frank Shuttleworth Fulton County Director of Real Property Services

Center for Technology in Government
Donna S. Canestraro Project Support Manager
David R. Connelly Graduate Assistant
Mark LaVigne Project Associate
Theresa A. Pardo Project Director

University at Albany
Nelson A. Rockefeller College of Public Affairs and Policy
David Andersen, Ph.D. Professor of Public Administration