

County of Schoharie
County-Wide Shared Services Initiative
2019 Final Plan
December 31, 2019

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Executive Summary

For 2019's Shared Services Process, the Panel decided to analyze the cost of hiring centralized property data collectors paid for by the County in order to lower overall assessment costs to towns. The County's Real Property Tax Office, supported by the NYS Office of Real Property Tax Services, took the lead in determining the viability of such a proposal by gathering the following information:

- Number of parcels in each town
- Age of each town's parcel evaluation to evaluate the level of data collection required
- Average cost of data collection & average cost of parcel re-valuation
- Cost of hiring and equipping new data collection personnel

Costs to the County

Below is the estimated costs of hiring and equipping two data collectors to perform parcel information collection. The total over four years, the estimated time to perform a full collection on county properties, will be \$520,235.

<u>Estimated County Costs -- Data Collectors</u>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Fringe	\$43,109	\$44,758	\$46,406	\$48,055
Vehicle	\$25,000	\$0	\$0	\$0
Insurance	\$500	\$525	\$551	\$579
Maintenance	\$1,000	\$1,000	\$1,250	\$1,250
Computer	\$5,000	\$500	\$500	\$500
Misc Equipment	\$10,000	\$2,000	\$2,000	\$2,000
Software	\$15,000	\$2,500	\$2,500	\$2,500
<u>TOTAL:</u>	<u>\$161,379</u>	<u>\$115,415</u>	<u>\$119,701</u>	<u>\$123,739</u>

Savings to Towns

Under this proposal, savings is generated for town taxpayers because centralized data collection services will be less expensive for the County to provide than if each town independently contracted-out for such a service. In effect, the cost of individual town data collection was determined, and subtracted from the cost of the County providing those services, with the difference between the two estimated savings.

The chart below is divided into several columns for each town to determine the cost to each town if it were to independently perform data collection services on its own parcels. This estimate assumes an industry standard cost of \$110 per parcel for a full process of re-valuation and a lower amount (\$75 per parcel) for localities which have kept up with their assessment processes over time.

Industry standard suggests that data collection is 75% of a re-valuation's workload, so the estimated per-parcel costs above are taken at that rate to determine a data collection cost per parcel unit, which is then multiplied by the number of parcels in each municipality. The result of this calculation is the estimated cost to each town for an independent effort to collect parcel data.

The difference between the cost to the County for centralizing this service and the potential cost to towns is where savings can be generated. In this estimate, the potential cost to towns is \$1.7 million over four years, while the cost to the County would be \$520,235. Given the accuracy of these estimates, County taxpayers could save as much as \$1,211,059 over the course of those years.

It is important to note that the chart below estimates the potential cost to individual towns should they decide to hire contractors to perform data collection functions independently from the County or other towns and measures the difference between their estimated individual cost and the estimated cost for the County to perform that service. This calculation was performed for all towns, aggregated, and compared to County costs over a four-year period, which is the assumed amount of time the Panel believes it will take to perform a comprehensive, 16-town data collection effort for all taxable properties by a County data collection team.

COST SAVINGS

(Figured over 4 years)

Town	Parcel count	Data type	Full Reval estimate	Data collection @ 75% of estimate* per parcel*	Cost of Data Collection if County does Data Collection	Cost of Data Collection if Town hires Independent contractor	Savings
Blenheim	749	Full	\$110	\$83	\$19,193	\$61,793	\$42,600
Broome	1319	Update	\$75	\$56	\$19,978	\$74,194	\$54,396
Carlisle	1116	Full	\$110	\$83	\$28,597	\$92,070	\$63,473
Cobleskill	2447	Full	\$110	\$83	\$62,701	\$201,878	\$139,175
Conesville	1329	Update	\$75	\$56	\$19,948	\$74,756	\$54,808
Esperance	1113	Update	\$75	\$56	\$16,706	\$62,606	\$45,900
Fulton	1461	Full	\$110	\$83	\$37,437	\$120,533	\$83,095
Gilboa	1843	Full	\$110	\$83	\$47,226	\$152,048	\$104,822
Jefferson	1554	Full	\$110	\$83	\$39,820	\$128,205	\$88,385
Middleburgh	2088	Full	\$110	\$83	\$53,504	\$172,260	\$118,756
Richmondville	1582	Update	\$75	\$56	\$23,746	\$88,988	\$65,242
Schoharie	1768	Update	\$75	\$56	\$26,538	\$99,450	\$72,912
Seward	1140	Full	\$110	\$83	\$29,212	\$94,050	\$64,838
Sharon	1348	Full	\$110	\$83	\$34,542	\$111,210	\$76,668
Summit	1430	Full	\$110	\$83	\$36,643	\$117,975	\$81,332
Wright	961	Full	\$110	\$83	\$24,625	\$79,283	\$54,657
Total	23,248				\$520,235 #	\$1,731,296	\$1,211,059

The Benefit of Data Collection

Equity is always an issue when the topic of property tax assessment is discussed. As the state equalization rate for towns in Schoharie County range from 2.26% to 100%, and since a number of school districts cover County residents, having up-to-date and accurate parcel data is essential for properties to be assessed as fairly as possible. The Shared Services Panel recognizes the best way to do this without County-Wide assessing is to centralize the parcel data collection process.

With more accurate data, all municipalities would be able to better assess their parcels should they chose to do so. Moreover, this data would be made available to state agencies that determine the equalization rate for all towns. Recently, a suspect equalization rate in several towns in an assessment CAP significantly raised tax bills this year. Theoretically, with more and better data collection available to state agencies, that rate may have been influenced for the better and stayed-off some of the increases. Regular parcel data collection gives back more local control to the municipal assessments and leverages this better process to be more equitable to property owners, which is the critical reason why the Shared Services Panel has approved this proposal.

The Panel also made the point at all meetings that data collection services should continue at the County's expense, whether grant monies are received or not, and after any grant monies run out. This is additional evidence of the importance of accurate assessments and its effects on modernizing Schoharie County government processes.

Adoption of the Plan

The County-Wide Shared Services Panel adopted the proposal to add County-funded data collectors at its December 20, 2019 meeting. That same day, the Schoharie County Board of Supervisors endorsed the report as well, paving the way for the County to seek grant funds to implement the plan. The County will seek both Shared Services matching funds and Local Government Efficient Grant dollars to help pay for the initial costs of this program, although both the Panel and Board made it a point to commit to centralized data collection on a long-term basis.

Shared Services Panel

Final Report

2019

Shared Services Proposal



Steve Wilson, County Administrator

Fonda Chronis, Confidential Assistant to Administrator

David A. Jones II, Assessor CAP1, CAP2, Summit

Eric Haslun, Richmondville Town Councilperson

Betsy Bernocco, Former Richmondville Town Supervisor

Lisa Thom, Director Real Property Tax Office

Ellen Rehberg, Dep Director Real Property Tax Office

Stephen Weinhofer, Broome Town Supervisor

Karen Quinn, ORPTS Schoharie County CRM

Assessment Focus Group

12/20/2019

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THE PROPOSAL

The Schoharie County Shared Services Focus Group brings forth this Proposal to hire two Property Data Collectors at the County level to physically collect, update and enter parcel inventory information and data for all parcels in the County. They would be civil service positions, working within the Schoharie County Real Property Tax Office.

We expect the project to comprise a four-year period of collection and updates to accomplish this as the initial phase and then to continually update and maintain this data. The goal is to have accurate, consistent information and data entered in the Real Property Tax System software to be used for assessment analysis at the State level for equalization rate computations. The data collectors will follow guidelines set forth in IAAO standards along with Real Property Tax Law guidance.

This proposal anticipates that there will be an application at the County level for a local government efficiency grant, which will benefit all towns within the County, by funding this through monies awarded through that grant process. Below there is a brief summary of the cost and savings to be anticipated for this project.

Determination of Cost Savings for this Project		
Cost of Data Collection if Towns hire Contractors	Cost of Data Collection if County does Data Collection	Savings Incurred by using County
\$1,731,926.25	\$520,235.05	\$1,211,059.20

WHY THIS PROPOSAL?

- *Concerns about taxes, fluctuating equalization rates and how that affects apportionment of taxes and the tax rates within the County, Towns, Villages, and School districts.
- *Concerns regarding the cost of a Reassessment project and whether that will cause property owners to pay more in taxes.
- * Concerns from property owners in towns that have already committed to a reassessment and who feel that they are paying more than towns who have not.
- *Trying to get all towns within the county to be assessed at 100% of fair market value is a monumental and costly undertaking. Some towns within Schoharie County have shown interest in a reassessment, only to be disillusioned by the cost that is quoted for such a service. To add to that, all but one town within our County has Part time assessors. They do not have the time to devote, the background or the compensatory salary to provide a reassessment for their towns at the current time. In quoting pricing for this, it has been determined that about 75% of the total cost of a reassessment project is devoted to the data collection, verification and entry for all parcels within a town.
- * This proposal fits well within the County's overall mission to modernize county government to address the increasing complexity in local governance. The task of determining parcel values becomes more difficult the longer parcels go without updated data collection and review. The state's equalization rate calculation is also a factor that will be improved by this proposal, even without changes in parcel assessments. Having a professional staff that can provide consistent and updated data to municipalities and state agencies will provide the opportunity for more equitable assessments and more accurate and complete data in calculating equalization rates. By providing a centralized service for parcel data capture, the County looks to modernize the collection of information on its parcels. This will provide higher-quality information for property valuation calculation and equalization rates, and further professionalize governance functions to the overall benefit of residents.

All these concerns have prompted us to look at the situation and come up with a first step to assist in this dilemma. We are proposing that as a Shared

Service Initiative, that the County hire two Data Collectors as Civil Service employees to provide this service to the towns. We are not proposing a reassessment, just the collection, updating and verifying of the parcel inventory data for all parcels in towns that would like this assistance.

In determining equalization rates and residential assessment ratios for each town in the County, NYS uses the data provided within our RPSv4 program. Analysis and mass appraisal can only be performed using parcels that have inventory data for comparison. If the data is missing or if the data is incomplete or inaccurate, this can adversely affect the outcome of this analysis. If analysis is performed using inaccurate inventory data coupled with an up to date assessment, the comparison will not be accurate.

For example, take a \$100,000 assessment for a newer ranch home, but the inventory data associated with that assessment is for 1960 single wide trailer. The trailer had been removed from the parcel and the ranch home replaced it. The assessment was updated, but the parcel inventory data was not. Analysis would indicate that a 1960 trailer should be assessed at \$100,000. Would you want all comparable single wide trailers in your town to be assessed at this level? You can see how this can affect the level of Fair market value a town is assessed at.

ASSESSMENT FOCUS GROUP OVERVIEW

Schoharie County consists of 16 towns and 6 villages, most of which have not had a reassessment since the early 1990's. Currently we are looking at a cost ranging from \$150,000 to \$300,000 per town to have a full reassessment to bring the level of assessment of their town to 100% of the full market value, which the State recommends as a way for property owners to easily understand where their property stands in value. Currently there is a range of equalization rates from 2.26% to 100%, the equalization rate is primarily used for apportionment purposes for County and School taxes. The towns that have not kept pace with the changes are facing some challenges in attempting to maintain an equitable assessment roll. The importance of having an accurate update of inventory of the county properties is priceless. This process is recommended to be done every 4 to 6 years, according to guidelines provided by the State.

Schoharie County had a study done in August of 2008 by M.R. Swan Consulting LLC which recommended the hiring of data collectors. This would establish a uniform best practice methodology for collecting property inventory data on every parcel in the county in collaboration with the assessor for each town, and uniformly entering the data in the RPS system, which information is used to perform the analysis for establishing levels of assessment and equalization rates. Another of the benefits of having data collectors would also be that they have the possibility of becoming an assessor in the future because of their training.

The County Shared Services Focus Group believes that a reasonable solution through shared services would be to hire the two data collectors at the County level, in order to establish and update parcel inventory data of all the properties in the County. This would start a uniform best practices solution to have the properties inventoried in the same manner and continuing in a cyclical schedule. Since around 75% of the cost a reassessment is for the data collection, there would be a cost savings for towns who are considering a reassessment in the future. For those towns who are not considering a future reassessment, having accurate parcel inventory data will make for more equitable equalization rate calculation, which will reflect the pattern of sales and trends in their towns.

The villages are all currently non-assessing units as they have already consolidated this service to the respective towns, saving taxpayer dollars. The County currently has 5 towns that are maintaining their respective property assessment roll at 96% or higher level of assessment/equalization rate.

The county only has one town with a full-time assessor and the other towns employ part-time assessors, all with various levels of hours devoted to maintaining their respective assessment rolls. The workload on the assessors in the towns are an immense one. Most of the assessor's time is spent handling and examining all the various exemptions (veteran, forest tax law, agricultural, etc.), updating new construction or demolition, grievances and meeting all the deadlines for submission to the County for printing of the assessment roll, basically leaving very little time to update and verify a uniform property record card system.

The time for fair and equal sharing of the various tax levies is now. Our goal is to save each town taxpayer dollars by plotting a course of action that **does not** require a full reassessment, but to assist the assessor by providing accurate property descriptions through the county data collectors. If all towns are using accurate, up to date parcel inventory as part of the process for analysis and calculation of the level of assessment and equalization for their town, it is our feeling that this is a system which will benefit all the landowners of the County.

FISCAL IMPACT TO TAXPAYERS

(Figured over 4 years)

<u>Estimated County Costs -- Data Collectors</u>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
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Software	\$15,000	\$2,500	\$2,500	\$2,500
<u>TOTAL:</u>	<u>\$161,379</u>	<u>\$115,415</u>	<u>\$119,701</u>	<u>\$123,739</u>

Grand total

\$520,235

Grand Total for all years \$520,235 #See next chart

COST SAVINGS (Figured over 4 years)

Town	Parcel count	Data type	Full Reval estimate per parcel*	Data collection @ 75% of estimate*	Cost of Data Collection if County does Data Collection	Cost of Data Collection if Town hires Independent contractor	Savings
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Total	23,248				\$520,235 #	\$1,731,296	\$1,211,059

*Per contractor's who have quoted pricing for reassessments (verified by NYS data)

#From Previous Chart

OPERATIONAL IMPACT

At the Town Level:

- *Public Awareness and Education defining the benefits and purpose for updating property data, what it does and what it does not do.
- *Notification to property owners so that they are aware when staff will be in their neighborhood, which will promote calm and safety.
- *Data collectors working closely with Town Assessor keeping him/her apprised of progress and findings.
- *Monthly updates at town board meetings along with the Assessor.

At the County level:

- *County provides training and education to data collectors and staff to keep to the standards set forth by Real Property Tax Law concerning data collection methods, procedures and timelines. Important to keep consistency throughout the County in data collection and database maintenance.
- *Provide office workspace, desks, office supplies, computer equipment and printers for the collectors that are hired. Also provide a vehicle or reimbursement for travel expenses incurred in collection of parcel data.
- *Set up contracts with interested towns and set a price per parcel to collect their parcel inventory. Some towns have no data, others have old data, and a few will only need verification of the existing data. This will result in different charges for each process. After the Shared Services Panel discussions, it was the overall opinion that the future cost to continue data collection and updates beyond the grant funding would be a County responsibility and not a charge to the towns.
- *Weekly communication with the town assessor to notify as to which parcels that will be collected for that week and what location they will be in. This will come in handy as the assessor fields calls from property owners with inquiries.

SERVICE DELIVERY IMPACT

At the Town level:

- *Data mailers and letters sent to all property owners to inform and give them a timeline and expectation for the project.
- *Data collectors to work closely with the town assessors for consultation and verification.
- *Analysis of parcels by assessor due to the new inventory.
- *Keep Town Supervisor and Town Board updated as to the progress of the data collection and entry. Keep positive about the project and endeavor to keep property owner's minds at ease, answering questions as needed.

At the County level:

- *Hire two Data Collectors as County Civil Service employees, to be under the direction and Supervision the Real Property Tax Service Director.
- *Provide workspace, desks, computers, office supplies and access to the RPSv4 program, tax maps, aerial photos, etc. necessary to perform their work effectively.
- *Provide training and education enabling us to follow the standards and guidelines set forth by NYS Real Property Tax Law for parcel data collection.
- *Provide mileage reimbursement for miles driven or provide a vehicle for collection of parcel data.
- *Create a schedule for each town participating and stick to the schedule to maintain forward progress in the project at hand.
- *Plan is to complete the initial phase within four years.*

PERFORMANCE MEASURES

The Schoharie County Property Assessment System consists of 16 towns, six non-assessing villages, 15 school districts and technical support provided by the county government. This proposal would enhance that county technical support by providing data collection and verification based on New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services.

This program will be evaluated using performance measures and reports submitted to the Schoharie County Real Property Tax Services Office, Schoharie County Board of Supervisors and the New York State Board of Real Property Tax Services. The performance measures will track the progress toward updated inventory. Specifically, we will note the percentage of inventory updated by this project for the county and for each participating town.

The goal of this effort is to collect and update the complete county parcel inventory and continue to maintain an up-to-date inventory consistent with New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services. This will likely be a multi-year effort, so interim annual goals leading to a complete review of the entire inventory will be set and reviewed each year.

PROJECT READINESS AND SUSTAINABILITY

Data collection and verification is typically done at the town level and over the years budget constraints have made it increasingly difficult to perform comprehensive updates of the inventory. While there is strong support for local control of assessments, there is also a long-standing practice of the county government providing technical support. The County Real Property Tax Services Office has the technical know-how, and grant management capacity to implement this program. There has been extensive outreach among Schoharie County assessors. Since a backlog of properties that have not been updated has developed, a New York State Local Government Efficiency Program Grant will be sought during the 2020 Consolidated Funding Application process to fund reducing the backlog.

The goal of this effort is to collect and update the complete county parcel inventory and continue to maintain an up-to-date inventory consistent with New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services. This will likely be a multi-year effort, so interim annual goals leading to a complete review of the entire inventory will be set and reviewed each year.

Keeping the inventory up to date will require local funding to support two data collectors to be part of the County Real Property Tax Services Office.

PUBLIC ENGAGEMENT

Overview will be presented to *develop a public understanding and support. If the public understands the efforts of this Shared Services Agreement with Data Collection, they will support our efforts.*

Form a group to conduct a panel meeting to speak to community groups and or to any other groups to increase public understanding and support for our efforts. Examples include: Taxpayer Groups, Civic/Service Groups (Kiwanis, Rotary, Exchange, etc.), Senior Citizens, etc.

The Shared Services panel members will be presented with the proposal of the shared services grant and each board member will be able to vote a yes or no on the proposal.

There are currently 3 public meetings for the presentation itself with all 16 towns present at the supervisors meeting.

There will be public hearing dates.

Each of the towns, school boards, villages and other elected officials will the opportunity to see a presentation of what the actual grant is proposing, with any questions being answered. The presentation to the local town boards will explain the shared services proposal. They will be able to show their support of the proposal by signing a resolution endorsing the proposal.

Property owner awareness and education is the key.

Monthly updates to those same groups.

Data mailers and letters sent out to inform the timeline.

Highlight taxpayer savings by having this local shared service grant and not having the towns pay for the data collecting.

Requirements & Timetable for Completion

Sept. 20	Oct 1	Oct 18	Nov 15	Dec 20
Kick-Off Meeting & Informational Presentation	"Initial Plan" Distributed to Panel Members via Email for Review	Shared Service Meeting #2	Shared Service Meeting #3	Shared Service Meeting #4
General Project Discussion	"Initial Plan" Distributed to Board of Supervisors in anticipation of an "Advisory Opinion"	Public Hearing #1	Public Hearing #2	Public Hearing #3
Set Date of Public Hearing #1 for 10/18		Potential Plan Modification	"Advisory Opinion"	Vote on 2019 Plan
		Set Date for Public Hearing #2 for 11/15	Opportunity for Board of Supervisors	<u>If approved:</u> Plan presented at BOS
			Set Date for Public Hearing #3 for 12/20	Meeting Plan Placed on County Web-site
				Plan Submitted to NYS

Schoharie County Data Collection/Update History

swis	project_yr	Town
432000	1993	Town of Blenheim
432200	1993	Town of Broome
432200	2012	Town of Broome
432200	2016	Town of Broome
432200	2019	Town of Broome
432400	1993	Town of Carlisle
432600	1993	Town of Cobleskill
432800	1995	Town of Conesville
432800	2010	Town of Conesville
432800	2013	Town of Conesville
432800	2016	Town of Conesville
432800	2019	Town of Conesville
433000	1993	Town of Esperance
433000	2010	Town of Esperance
433000	2014	Town of Esperance
433200	1993	Town of Fulton
433600	1991	Town of Jefferson
433800	1993	Town of Middleburgh
434000	2006	Town of Richmondville
434000	2007	Town of Richmondville
434000	2008	Town of Richmondville
434200	1993	Town of Schoharie
434200	2010	Town of Schoharie
434200	2014	Town of Schoharie
434400	1993	Town of Seward
434600	1993	Town of Sharon
434800	1991	Town of Summit
435000	1993	Town of Wright

➤ Initial Data Collection

• **A physical inspection is necessary to obtain initial property characteristics data.** This inspection can be performed either by appraisers or by specially trained data collectors. In a joint approach, experienced appraisers would make key subjective decisions, such as the assignment of construction quality class or grade, and data collectors would gather all other details. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection should be conducted.

➤ Maintaining Property Characteristics Data

• Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. There are several ways of doing this. The most efficient involves building permits. Ideally, strictly enforced local ordinances would require building permits for all significant construction activity, and the assessor would be given copies of the permits. This would allow the assessor to identify properties whose characteristics are likely to change, to inspect such parcels on a timely basis (preferably as close to the assessment date as possible), and to update the files accordingly.

• Aerial photographs also can be helpful in identifying new or previously unrecorded construction and land use.

• Some jurisdictions have used self-reporting, in which property owners are given the data in the assessor's records and asked to provide additions or corrections. Information derived from multiple listing sources and other third-party vendors can be used to update property records.

• A system should be developed for making periodic field inspections to identify properties and ensure that property characteristics data are complete and accurate. Properties should be periodically revisited to ascertain that assessment records are accurate and current. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review at least every four to six years should be conducted, including an on-site verification of property characteristics. A re-inspection should include partial re-measurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions or independent review of the current measurements with specific requirements by an outside auditing firm or oversight agency. Photographs taken at previous physical inspections can help identify changes.

➤ Alternative to Periodic On-Site Inspections

• As long as an initial physical inspection has been completed – and the requirements of a well-maintained data collection and quality management program are achieved – jurisdictions may employ a set of digital image technology tools to replace a routine cyclical field inspection with a computer assisted office review. This tool set should include:▪ Current high-resolution street-

view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)

▪ *Orthophoto images (minimum 6" pixel resolution in urban/suburban & 12" resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).*

▪ *Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6" pixel resolution in urban/suburban & 12" pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).*

• **Please note that the Rules pertaining to the substitution of an office review for field visits require that the images must have been taken within three years of the reappraisal year. The three-year period will be measured from the taxable status date of the reappraisal year. Photographic images available through the Internet (e.g., Google Earth, Bing, etc.) do not qualify for use in an office review.**

Denial of Access

If access to a property is denied, the parcel should be observed from the public right-of-way to ascertain that the physical characteristics necessary for reappraisal are complete and accurate.

20 CRR-NY 8190-1.1
NY-CRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 20. DEPARTMENT OF TAXATION AND FINANCE
CHAPTER XVI. REAL PROPERTY TAX ADMINISTRATION
PART 8190. ASSESSMENT ROLLS
SUBPART 8190-1. FORM AND PREPARATION

20 CRR-NY 8190-1.1
20 CRR-NY 8190-1.1

8190-1.1 Standards for assessment inventory and valuation data.

(a) The following property characteristics represent the standard for property inventory to be maintained by an assessor for all parcels other than special franchise property, railroad ceiling property, mass accounts or parcels for which ORPTS has provided the assessing unit with an advisory appraisal.

(b) The characteristics are as follows:

(1) Land characteristics for all parcels with a land component:

- (i) ORPTS land type code or description of land use;
- (ii) land size;
- (iii) waterfront type, where appropriate;
- (iv) soil rating, where appropriate; and
- (v) influence code and percent, where appropriate.

(2) Site characteristics for residential and vacant parcels:

- (i) sewer, if not available to all parcels;
- (ii) water, if not available to all parcels;
- (iii) utilities, if not available to all parcels;
- (iv) site desirability;
- (v) neighborhood type, if used by the assessing unit;
- (vi) neighborhood rating, if used by the assessing unit; and
- (vii) zoning, if used by the assessing unit.

(3) Characteristics for residential buildings:

- (i) building style;
- (ii) exterior wall material;
- (iii) year built;
- (iv) number of baths, except for New York City;
- (v) fireplace (yes/no), except for New York City;
- (vi) sketch with measurements of residence;
- (vii) heat type, except for New York City;
- (viii) basement type;

- (ix) overall condition;
 - (x) overall grade; and
 - (xi) square feet of living area.
- (4) Characteristics for commercial, industrial and utility parcels:
- (i) ORPTS "used as" code or description of property use;
 - (ii) overall desirability;
 - (iii) overall condition;
 - (iv) overall effective year built; and
 - (v) overall grade.
- (5) Characteristics for commercial, industrial, and utility buildings:
- (i) cost model or type of frame and wall material;
 - (ii) effective year built;
 - (iii) construction quality;
 - (iv) gross floor area or cubic feet;
 - (v) number of stories or cubic feet;
 - (vi) story height or cubic feet;
 - (vii) basement type;
 - (viii) basement square feet; and
 - (ix) sketch of the commercial, industrial or utility buildings.
- (6) Additional characteristics for rentable parcels, except apartments:
- (i) ORPTS "used as" code or description of the use for the rentable area;
 - (ii) square feet of rentable area; and
 - (iii) ORPTS unit code or unit of measurement used to supplement square footage of rentable area, e.g., bays in a service station, and number of units.
- (7) Additional characteristics for apartment buildings:
- (i) ORPTS "used as" code or description of apartment;
 - (ii) total square feet of rentable area; and
 - (iii) total number of apartment units.
- (8) Additional characteristics for industrial and utility parcels, other than special franchise, railroad ceiling or mass account property:
- (i) plot plan tied to sketch of improvements;
 - (ii) real property equipment, e.g., compressors, generators.
- (c) The description and definitions for ORPTS codes are found in the Assessor's Manual published by ORPTS.
- (d) Notwithstanding the foregoing provisions of this section, a village, which is an assessing unit but which has a resolution adopted pursuant to subdivision two of section 1402 of the Real Property Tax Law in effect in which the board of trustees indicates that the village assessments are based on town or county made assessed values so far as practicable, need not maintain a separate village inventory as required in this section.

20 CRR-NY 8190-1.1
Current through July 15, 2019

END OF DOCUMENT

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**SHARED SERVICES
PANEL
COMMENTS
AND
DISCUSSION**

October 18, 2019
Shared Services Meeting

Discussion and Comments:

- *Heard positive responses from villages and schools regarding the proposal to apply for a grant to hire Data Collectors at the County level.
- *The Schoharie County Assessor's Association met and discussed the Proposal. There was a positive discussion, all felt it would make a big difference in their towns. They are hoping that the proposal gains approval and then the County will go forward with the grant application.
- *Director of Real Property feels that more up to date and accurate data will play into a more accurate calculation of equalization rates and more equitable assessment rolls.
- *Initial phase of the grant implementation would be to collect data in entire county using funds provided through the grant. The second phase would be maintenance and additional collection for new and changed structures. There was much discussion regarding how this second phase would be funded, either by the towns or the County. The consensus would be for the funding to come from the County. Feeling that County should be "all in", would be more equal cost-wise since all taxing jurisdictions will benefit.
- *"This is an investment in our County" and data collectors could grow into assessors in the future.
- *"No strings attached" with this grant. No additional mandates imposed, already State guidelines and mandates in place for quality data collection.
- *We have included the cost of computers, software and technology in the estimate of cost to implement data collection in Schoharie County. Using the latest in technology will afford us quality collection done with efficiency.

*Where to start? To begin we will develop a schedule and then plan to have public discussions of the implementation once the grant is approved. All will be informed and aware.

*The subject of funding beyond the grant kept coming up, and all are in favor of the future expense being a County one.

*A few of the Supervisors felt that inadequate data collection and poor data quality played into the recent drop in their towns equalization rates. They are all for this proposal and improving the data that the County and the State are working with for analysis.

November 15, 2019

Shared Services Meeting

Discussion and Comments:

*Reviewed the comments from the October meeting.

*Question to basically clarify the responsibility of the cost after the funding from the grant is extinguished; overall opinion was to have the County responsible for the future costs of maintaining and updating the property parcel data. We will revise current proposal to reflect that opinion.

*Question as to "what if" we do not get the Grant; would we still go forward? Some felt that we should go forward even if we do not get the funding.

*What are our chances at getting the funding through the Grant? Depends on the quality and content of our grant application. Money is there if savings can be shown by a convincing application.

Recommendations

*The Shared Services panel adopts this plan to hire Data Collectors to collect, verify and update all property inventory within Schoharie County. This data will then be transferred to our countywide database.

* The data collectors will be County employees, paid by a local government efficiency program via grant funds through the Department of State. Commencing in 2021 to be completed by the end of 2024.

*After all grant funds are extinguished it will become an ongoing program of data collection and verification throughout the whole County, funded at the County level.

* This Data Collection proposal is being done to modernize County government and would give the town assessor and the town boards more local control over the equalization process.

Appendix A:

County-Wide Shared Services Property Tax Savings Plan Summary



County-Wide Shared Services Property Tax Savings Plan Summary

County of Schoharie			
County Contact: Steve Wilson			
Contact Telephone: 518-295-8303			
Contact Email: steven.wilson@co.schoharie.ny.us			
Partners			
Row 1 – (0) Cities in Schoharie County			
	Participating Cities	Panel Representative	Vote Cast (Yes or No)*
1.			
2.			
3.			
Row 2 – (16) Towns in Schoharie County			
	Participating Towns	Panel Representative	Vote Cast (Yes or No)*
1.	Blenheim	Don Airey	Yes
2.	Broome	Stephen Weinhofer	Yes
3.	Carlisle	John Leavitt	Yes
4.	Cobleskill	Leo McAllister	Yes
5.	Conesville	Bill Federice	Yes
6.	Esperance	Earl VanWormer	Yes
7.	Fulton	Philip Skowfoe, Jr.	Yes
8.	Gilboa	Tony VanGlad	Yes
9.	Jefferson	Margaret Hait	Yes
10.	Middleburgh	Gerald (Pete) Coppolo	Yes
11.	Richmondville	Richard Lape	Yes
12.	Schoharie	Alan Tavenner	Excused



County-Wide Shared Services Property Tax Savings Plan Summary

13.	Seward	John Bates, Jr.	Yes
14.	Sharon	Sandra Manko	Yes
15.	Summit	Harold Vroman	Yes
16.	Wright	Alex Luniewski	Yes

Use Additional Sheets if necessary

*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

Row 3 – (6) Villages in Schoharie County

Participating Villages		Panel Representative	Vote Cast (Yes or No)*
1.	Cobleskill	Rebecca Stanton-Terk	Yes
2.	Esperance	Charles Johnston	Excused
3.	Middleburgh	Matthew Avitabile	Excused
4.	Richmondville	Kevin Neary	Excused
5.	Schoharie	Lawrence Caza	Yes
6.	Sharon Springs	Doug Plummer	Excused
7.			
8.			
9.			
10.			

Use Additional Sheets if necessary

*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

Row 4 – (2) School Districts, BOCES, and Special Improvement Districts in County that indicate participation

Participating School Districts, BOCES, and Special Improvement Districts		Panel Representative	Vote Cast (Yes or No)*
1.	Cobleskill-Richmonville SD	Carl Mummenthey	Yes
2.	Middleburgh Central SD	Brian Dunn	Yes
3.			
4.			
5.			
6.			
7.			



County-Wide Shared Services Property Tax Savings Plan Summary

Use Additional Sheets if necessary

*The written justification provided by each Panel Representative in support of his or her vote on the Plan is attached hereto, as Exhibit 1.

Row 5

2019 Local Government Property Taxes

The sum total of property taxes levied in the year 2019 by the county, cities, towns, villages, school districts, BOCES, and special improvement districts within such county.

\$80,655,135.44

Row 6

2019 Participating Entities Property Taxes

The sum total of property taxes levied in the year 2019 by the county, any cities, towns, villages, school districts, BOCES, and special improvements districts identified as participating in the panel in the rows above.

\$78,414,948.62

Row 7

Total Anticipated Savings

The sum total of net savings in such plan certified as being anticipated in calendar year 2020, calendar year 2021, and annually thereafter.

2020: \$0 2021 & Beyond: \$1,211,061

Row 8

Anticipated Savings as a Percentage of Participating Entities property taxes

The sum total of net savings in such plan certified as being anticipated in calendar year 2020 as a percentage of the sum total in Row 6, calendar year 2021 as a percentage of the sum total in Row 6, and annually thereafter as a percentage of the sum total in Row 6.

2020: 0% 2021 & Beyond: .26% (average per yr)

Row 9

Anticipated Savings to the Average Taxpayer

The amount of the savings that the average taxpayer in the county will realize in calendar year 2020, calendar year 2021, and annually thereafter if the net savings certified in the plan are realized.

2020: \$0 2021 & Beyond: \$53.85

Row 10

Anticipated Costs/Savings to the Average Homeowner

The percentage amount a homeowner can expect his or her property taxes to increase or decrease in calendar year 2020, calendar year 2021, and annually



County-Wide Shared Services Property Tax Savings Plan Summary

	thereafter if the net savings certified in the plan are realized.
	2020: \$0 2021 & Beyond: \$48.77
Row 11	
Anticipated Costs/Savings to the Average Business	The percentage amount a business can expect its property taxes to increase or decrease in calendar year 2020, calendar year 2020, and annually thereafter if the net savings certified in the plan are realized.
	2020: \$0 2021 & Beyond: \$5.08
CERTIFICATION	
<p>I hereby affirm under penalty of perjury that information provided is true to the best of my knowledge and belief. This is the finalized county-wide shared services property tax savings plan. The county-wide shared services draft submission to the legislature with certified property tax savings was approved on July 20, 2018, and it was disseminated to legislature of the county in accordance with the County-wide Shared Services Property Tax Savings Law.</p>	
<u>Earl Van Wormer, III</u>	<u>County Chief Executive Officer</u>
(Print Name)	
<u>Earl Van Wormer, III</u>	<u>12-27-2019</u>
(Signature)	(Date)

Appendix B:

Shared Service Panel Meeting Minutes

Meeting Dates:

September 20, 2019

October 18, 2019 (First Public Hearing)

November 15, 2019 (Second Public Hearing)

December 20, 2019 (Third Public Hearing)

COUNTY-WIDE SHAREED SERVICES PANEL MEETING MINUTES

September 20, 2019

"Committee of the Whole" Panel Members (those present at this meeting are in BOLD):

The Chairman considers the panel group a Committee of the Whole, with some members, due to other obligations, unable to make all meetings. All information and deliverables will be emailed to all panel members so that each may participate in this process, whether they can make a particular meeting or not.

Chairman Earl Van Wormer III, John Bates, Phillip Skowfoe, Alex Luniewski, Margaret Hait, Richard Lape, John Leavitt, Sandra Manko, Anthony Van Glad, Peter Coppolo, Stephen Weinhoff, Allan Tavenner, Bill Federice, Harold Vroman, Leo McAllister, Don Airey, Larry Caza, Matthew Avitabile, Doug Plummer, Carl Mummenthey, Brian Dunne, Kevin Neary, Rebecca Stanton-Terk

Others Present: Steve Wilson, Fonda Chronis, Susan Savage, Sal Medak, Eric Haslon, Lisa Thom, Betsy Bernocco

Chairman called the meeting to order at 9:30am

Chairman's introductory comments

- Outline of last year's process and outcomes

County Administrator Steve Wilson:

- Today is an information meeting – different approach by focusing on 1 project that could save taxpayers
- 2019 project: Data collection to support town assessment work
 - Centralized assessment was studied last year and determined it would yield no savings
 - County would hire data collectors to upgrade and update actual parcel data to state standards
 - With new and improved database, town assessors will have better information to make more accurate property value decisions
 - It is possible to identify savings to taxpayers, as this function, done centrally, will save towns from paying for the work to be done
 - If Shared Services Panel agrees with this project and approves it, the County can apply for a Local Government Efficiency Grant to off-set some of the initial costs

Questions and Answers

Q: Mr. Skowfoe: How will the County pay for these positions?

A: Mr. Wilson: If the County receives the grant, those funds will pay for initial costs; likely local costs later.

Q: Mr. VanGlad: What data will they collect?

A: Mr. Wilson: Square footage of buildings, number of bathrooms – that sort of information

Q: Mr. Caza: How is this project a shared service

A: Susan Savage: This averts the cost of each municipality doing data collection independently – working through the County benefits the overall roll through uniformity

Q: Mr. VanGlad: How many parcels in the County?

A: Lisa Thom: 24,000 total; 20,000 in need of regular assessment data collection

General Comments

- Eric Haslon and Betsy Bernocco made comments in favor of the proposal
- Mr. Skowfoe is generally in favor of this as long as costs do not filter to towns
- Mr. Tavenner believes this will take burden off of assessors and provide more uniformity in assessing
- Mr. McAllister described similar efforts in Washington County
- Mr. VanGlad agrees that data collection is a good idea and would like to see sharing of code enforcement services
- Mr. Airey likes the idea of consistency and would like to see code enforcement officials as part of this effort
- Mr. Wilson: the Panel can look at code enforcement as a separate issue. SEEC's development efforts can help with this as well.
- Mr. VanWormer agreed with Mr. Wilson's points regarding code enforcement
- Ms. Savage: this is a feasible idea, but not every shared service proposal needs to be done in conjunction with the County. Two smaller municipalities can get together to propose some sharing and get the state match. Other comments by Ms. Savage:
 - Reimbursements surround averted costs for the first year of the shared service
 - Labor costs qualify
 - Informal sharing can be formalized to get reimbursement
- Mr. Wilson: any other municipalities with shared service ideas should contact the County Administrator's Office

MOTION: To set a public hearing for October 18th at 2pm for public input of the initial plan
(Motion by VanGlad, Seconded by Coppolo -- Approved by Voice Vote)

Meeting adjourned at 10:05pm (By Tavenner, Seconded by Leavitt).

SIGN IN SHEET

September 20, 2019 Schoharie County Shared Services

MEETING: Panel Meeting

<u>NAME</u>	<u>ORGANIZATION</u>
Rebecca Stanton-Terk	Village of Cobleskill
SAL MEDAK	Village of Schoharie
Donna Becker	DSS
David Hunt	
Eric Haslun	Shared Service T/Richmondville
Jeremy DuBois	Shared Service T./Broome
Patricia Bernore	Town of Richmondville citizen
Carl Munnenthey	Cobleskill-Richmondville CSD
Julie Pacatke	SEEC
John Putnam	SEEC
Peter Johnson	SEEC
Chris & Amy Palatka	
John Batig Jr.	Seawest
Michael Hunter Jr.	T. Fulton
Alex L. Lukowski	Town of Wright
Dea Bizar	Town of Blacksville
Sandra Maabo	Town of Sharon
Sam & Yvonne	Town of Gibson
John Ceyras	Town of Middleburgh
John Seavitt	Town of Carlisle
W.A. Federal	Town of Coopersville
Joe M. Altieri	Town of Cobleskill
Alvin Tavenner	Town of Schoharie
Charles L. Umm	Town of Summit



County-Wide Shared Services Initiative

Schoharie County
September 20, 2019

Past Shared Services Reports

- **2017 Report:**
 - Identified \$0 in savings
 - Identified several potential projects for future study
- **2018 Report:**
 - Reviewed several potential projects identified in 2017
 - County Wide Assessing
 - County Wide EMS Services
 - Shared Grant Writing Services
 - DSS Services in Schools
 - Shared Information Technology Services
 - Identified \$0 in savings
- **2019 Process (Different Approach):**
 - Identified 1 project to review

Data Collection & Verification for Property Assessment System

- County Government would hire no more than two “data collectors” to help participating towns upgrade/update their property assessment databases.
- Upgrade would be consistent with NYS data collection standards.
- If recommended by this Shared Services Panel, Schoharie County would apply for a Local Government Efficiency grant in the summer of 2020 to fund the data collectors.
- If the grant is approved, data collection and verification would start in 2021.
- Towns would continue to perform their own assessments.

Sept. 20	Oct 1	Oct 18	Nov 15	Dec 20
Kick-Off Meeting & Informational Presentation	"Initial Plan" Distributed to Panel Members via Email for Review	Shared Service Meeting #2 Public Hearing #1	Shared Service Meeting #3 Public Hearing #2	Shared Service Meeting #4 Public Hearing #3
General Project Discussion	"Initial Plan" Distributed to Board of Supervisors in anticipation of an "Advisory Opinion"	Potential Plan Modification Set Date for Public Hearing #2 for 11/15	"Advisory Opinion" Opportunity for Board of Supervisors Set Date for Public Hearing #3 for 12/20	Vote on 2019 Plan
Set Date of Public Hearing #1 for 10/18				If approved: Plan presented at BOS Meeting Plan Placed on County Web-site Plan Submitted to NYS

Requirements & Time-Table for Completion

COUNTY-WIDE SHAREED SERVICES PANEL MEETING MINUTES

October 18, 2019

"Committee of the Whole" Panel Members (those present at this meeting are in BOLD):

The Chairman considers the panel group a Committee of the Whole, with some members, due to other obligations, unable to make all meetings. All information and deliverables will be emailed to all panel members so that each may participate in this process, whether they can make a particular meeting or not. Bolded names were present at this meeting:

Chairman Earl Van Wormer III, John Bates, Phillip Skowfoe, Alex Luniewski, Margaret Hait, Richard Lape, John Leavitt, Sandra Manko, Anthony Van Glad, Peter Coppolo, Stephen Weinhoffer, Allan Tavenner, Bill Federice, Harold Vroman, Leo McAllister, Don Airey, Larry Caza, Matthew Avitabile, Doug Plummer, Carl Mummenthey, Brian Dunne, Kevin Neary, Rebecca Stanton-Terk

Others Present: Steve Wilson, Fonda Chronis, Eric Haslon, Lisa Thom, Betsy Bernocco

Chairman called the meeting to order at 9:12am

Chairman's introductory comments

- Motion to open Public Hearing on the Shared Services report made by Leavitt, seconded by Airey (Approved)
- Turns over meeting to County Administrator Steve Wilson

County Administrator Steve Wilson:

- Detailed report was distributed electronically
- This meeting looks for comments from public and Panel on the report
- We have already received some emailed comments, and comments from some of the assessors in the towns, and those will be incorporated in the final report
- Mr. Wilson asked Lisa Thom, Director of Real Property, to summarize the comments already made. Ms. Thom listed the following comments:
 - Most comments were positive and supportive in nature
 - Assessors gave positive feedback
 - Data collection represents close to 75% of total revaluation costs
 - Data collection will allow for a consistent inventory of properties (i.e. coding and classifying)
 - Ms. Thom briefly explained the contents of the report draft

Questions and Answers

Q: Mr. Skowfoe: What will the local (town) share be for the collector positions?

A: Mr. Wilson: Our grant request will look to fund all costs; however we cannot predict funding. There is likely to be some local costs after the grant funds are depleted, as data collecting would be an ongoing process.

Mr. Skowfoe is in favor of data collection but believes it should be entirely a county cost, as towns cannot afford the cost.

Mr. VanWormer would like to see all towns participate and that costs should stay with the county.

Mr. Wilson will make sure those concerns are reflected in the final report.

Ms. Bernocco made comments on the importance of data collection.

Mr. Airey supports the process so far

Q: Mr. Airey: Supports the efforts so far and asks what the long-term requirements of the grant funding will be?

A: Mr. Wilson: Grant funding is to implement the program: (1) Shared Services Panel and Board would recommend this, along with as many towns, schools, and villages as possible by May 2021, (2) If the grant is received, the county would be required to implement the data collection plan over a period of time, (3) The grant application would be stronger if the county were to make a long-term commitment to data collection.

Q: Mr. Skowfoe: Is there a local match to the grant funding?

A: Mr. Wilson: Depends on the parameters of the grant; we will need to come back to the Board for permission to apply for the grant, so there will be full transparency prior to the application

Q: Mr. Lape: Would the grant cover equipment purchases?

A: Lisa Thom: Yes; equipment costs and the latest technology will be considered

Q: Ms. Hait: Should Jefferson pause its revaluation?

A: Mr. Wilson: That makes sense; however it is possible the county might not receive the grant and the Panel might not approve this plan

Q: Mr. McAllister: Assuming Panel approval, what is the timeline?

A: Mr. Wilson: Apply for grant May-July 2020, award of grant in December 2020, implementation in 2021 budget

Q: Mr. Tavenner: How long will it take to get through 23,000 parcels?

A: Ms. Thom: likely only need to collect on taxable parcels; she will put together a possible schedule; 4 years would be the goal, although it might take less time

Mr. Tavenner supports the data collection proposal.

Q: Ms. Manko: Won't the budget be done before the grant award?

A: Mr. Wilson: Yes; we would amend the budget

Mr. Weinhofer commented that Towns of Broome and Conesville are up to date on assessments

Mr. VanWormer responded that this would be a county-wide program and that for those towns the work would be less for the county.

Mr. Federice commented that the process in Conesville discovered as many as 20 houses that were not on the tax rolls.

Q: Mr. VanGlad: What is the typical local share on such a grant?

A: Mr. Wilson: County would apply for a local government efficiency grant, which is usually 100% funded with no local match; however the grant application will look better if the county could commit to continuing the program after grant funds are exhausted

Q: Mr. VanGlad: Would the county hire contractors to do the collection?

A: Mr. Wilson: This program intends to hire county employees to perform the work

Q: Mr. Coppolo: What happens to the data after collected?

A: Mr. VanWormer: Information will need continuous updating

Mr. Leavitt is in favor of the proposed plan; his town was hit with a lopsided equalization rate which raised school taxes – that is likely to effect county taxes as well.

Mr. Bates agrees with Mr. Leavitt, as his town is in a CAP with Carlisle and Sharon; lack of adequate data collection is the reason; he supports this proposed plan 100%

MOTION: To set the date for the next Shared Services Panel Meeting for November 15th at 9am for public input of the initial plan (Motion by Lape, Seconded by Leavitt -- Approved by Voice Vote)

MOTION: To set a public hearing for November 15th at 9am for public input of the initial plan (Motion by VanGlad, Seconded by Bates -- Approved by Voice Vote)

Meeting adjourned at 9:53am (By Luniewski, Seconded by Leavitt).



Schoharie County

2019 Shared Services Initiative Meeting #2 – October 18, 2019

Agenda

1. Chair Calls Meeting to Order
2. Roll Call
3. Open Public Hearing #1
4. Presentation of Report to Panel
5. Comments on Report
6. Set Meeting Date for Next Panel (November 15th at 9am)
7. Set Public Hearing #2 for November 15th at 9am
8. Meeting Adjourned



Schoharie County

2019 Shared Services Initiative

Meeting #2 – October 18, 2019

Roll Call

<u>Name</u>	<u>Present</u>		<u>Name</u>	<u>Present</u>
Airey	✓		McAllister	✓
Avitabile	Excused		Mummenthey	Excused
Bates	✓		Neary	Excused
Caza	Excused		Plummer	Excused
Coppolo	✓		Skowfoe	✓
Dunne	Excused		Stanton-Terk	Excused
Federice	✓		Tavener	✓
Hait	✓		Van Glad	✓
Lape	✓		Van Wormer	✓
Leavitt	✓		Vroman	✓
Luniewski	✓		Weinhofer	✓
Manko	✓			

Total Members: 23

Quorum: 12

SIGN IN SHEET

October 18, 2019 Schoharie County Shared Services

MEETING: Panel Meeting

[illegible]

2019

Shared Services Proposal



Assessment Focus Group

Schoharie County

10/1/2019

TABLE OF CONTENTS

The Proposal

Why This Proposal?

Assessment Focus Group Overview

Fiscal Impact to Taxpayers

Cost Savings

Operational Impact

Service Delivery Impact

Performance Measures

Project Readiness and Sustainability

Public Engagement

Requirements & Timetable for Completion

Schoharie County Data Collection/Update History

IAAO Data Collection Standards

Westlaw NY Codes, Rules and Regulations

THE PROPOSAL

The Schoharie County Shared Services Focus Group brings forth this Proposal to hire two Property Data Collectors at the County level to physically collect, update and enter parcel inventory information and data for all parcels in the County. They would be civil service positions, working within the Schoharie County Real Property Tax Office.

We expect the project to comprise a four-year period of collection and updates to accomplish this as the initial phase and then to continually update and maintain this data. The goal is to have accurate, consistent information and data entered in the Real Property Tax System software to be used for assessment analysis at the State level for equalization rate computations. The data collectors will follow guidelines set forth in IAAO standards along with Real Property Tax Law guidance.

This proposal anticipates that there will be an application at the County level for a local government efficiency grant, which will benefit all towns within the County, by funding this through monies awarded through that grant process. Below there is a brief summary of the cost and savings to be anticipated for this project.

Determination of Cost Savings for this Project		
Cost of Data Collection if Towns hire Contractors	Cost of Data Collection if County does Data Collection	Savings Incurred by using County
\$1,731,926.25	\$520,235.05	\$1,211,059.20

WHY THIS PROPOSAL?

*Concerns about taxes, fluctuating equalization rates and how that affects apportionment of taxes and the tax rates within the Towns, County and School districts.

*Concerns regarding the cost of a Reassessment project and whether that will cause property owners to pay more in taxes.

* Concerns from property owners in towns that have already committed to a reassessment and who feel that they are paying more than towns who have not.

*Trying to get all towns within the county to be assessed at 100% of fair market value is a monumental and costly undertaking. Some towns within Schoharie County have shown interest in a reassessment, only to be disillusioned by the cost that is quoted for such a service. To add to that, all but one town within our County has Part time assessors. They do not have the time to devote, the background or the compensatory salary to provide a reassessment for their towns at the current time. In quoting pricing for this, it has been determined that about 75% of the total cost of a reassessment project is devoted to the data collection, verification and entry for all parcels within a town.

All these concerns have prompted us to look at the situation and come up with a first step to assist in this dilemma. We are proposing that as a Shared Service Initiative, that the County hire two Data Collectors as Civil Service employees to provide this service to the towns. We are not proposing a reassessment, just the collection, updating and verifying of the parcel inventory data for all parcels in towns that would like this assistance.

In determining equalization rates and residential assessment ratios for each town in the County, NYS uses the data provided within our RPSv4 program. Analysis and mass appraisal can only be performed using parcels that have inventory data for comparison. If the data is missing or if the data is incomplete or inaccurate, this can adversely affect the outcome of this analysis. If analysis is performed using inaccurate inventory data coupled with an up to date assessment, the comparison will not be accurate.

For example, take a \$100,000 assessment for a newer ranch home, but the inventory data associated with that assessment is for 1960 single wide trailer. The trailer had been removed from the parcel and the ranch home replaced it. The assessment was updated, but the parcel inventory data was not. Analysis would indicate that a 1960 trailer should be assessed at \$100,000. Would you want all comparable single wide trailers in your town to be assessed at this level? You can see how this can affect the level of Fair market value a town is assessed at.

ASSESSMENT FOCUS GROUP OVERVIEW

Schoharie County consists of 16 towns and 6 villages, most of which have not had a reassessment since the early 1990's. Currently we are looking at a cost ranging from \$150,000 to \$300,000 per town to have a full reassessment to bring the level of assessment of their town to 100% of the full market value, which the State recommends as a way for property owners to easily understand where their property stands in value. Currently there is a range of equalization rates from 2.26% to 100%, the equalization rate is primarily used for apportionment purposes for County and School taxes. The towns that have not kept pace with the changes are facing some challenges in attempting to maintain an equitable assessment roll. The importance of having an accurate update of inventory of the county properties is priceless. This process is recommended to be done every 4 to 6 years, according to guidelines provided by the State.

Schoharie County had a study done in August of 2008 by M.R. Swan Consulting LLC which recommended the hiring of data collectors. This would establish a uniform best practice methodology for collecting property inventory data on every parcel in the county in collaboration with the assessor for each town, and uniformly entering the data in the RPS system, which information is used to perform the analysis for establishing levels of assessment and equalization rates. Another of the benefits of having data collectors would also be that they have the possibility of becoming an assessor in the future because of their training.

The County Shared Services Focus Group believes that a reasonable solution through shared services would be to hire the two data collectors at the County level, in order to establish and update parcel inventory data of all the properties in the County. This would start a uniform best practices solution to have the properties inventoried in the same manner and continuing in a cyclical schedule. Since around 75% of the cost a reassessment is for the data collection, there would be a cost savings for towns who are considering a reassessment in the future. For those towns who are not considering a future reassessment, having accurate parcel inventory data will make for more equitable equalization rate calculation, which will reflect the pattern of sales and trends in their towns.

The villages are all currently non-assessing units as they have already consolidated this service to the respective towns, saving taxpayer dollars. The County currently has 5 towns that are maintaining their respective property assessment roll at 96% or higher level of assessment/equalization rate.

The county only has one town with a full-time assessor and the other towns employ part-time assessors, all with various levels of hours devoted to maintaining their respective assessment rolls. The workload on the assessors in the towns are an immense one. Most of the assessor's time is spent handling and examining all the various exemptions (veteran, forest tax law, agricultural, etc.), updating new construction or demolition, grievances and meeting all the deadlines for submission to the County for printing of the assessment roll, basically leaving very little time to update and verify a uniform property record card system.

The time for fair and equal sharing of the various tax levies is now. Our goal is to save each town taxpayer dollars by plotting a course of action that **does not** require a full reassessment, but to assist the assessor by providing accurate property descriptions through the county data collectors. If all towns are using accurate, up to date parcel inventory as part of the process for analysis and calculation of the level of assessment and equalization for their town, it is our feeling that this is a system which will benefit all the landowners of the County.

FISCAL IMPACT TO TAXPAYERS

(Figured over 4 years)

Estimated County Costs -- Data Collectors

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Fringe	\$43,109	\$44,758	\$46,406	\$48,055
Vehicle	\$25,000	\$0	\$0	\$0
Insurance	\$500	\$525	\$551	\$579
Maintenance	\$1,000	\$1,000	\$1,250	\$1,250
Computer	\$5,000	\$500	\$500	\$500
Misc Equipment	\$10,000	\$2,000	\$2,000	\$2,000
Software	\$15,000	\$2,500	\$2,500	\$2,500
<u>TOTAL:</u>	<u>\$161,379</u>	<u>\$115,415</u>	<u>\$119,701</u>	<u>\$123,739</u>

Grand total

\$520,235

Grand Total for all years \$520,235 #See next chart

COST SAVINGS

(Figured over 4 years)

Town	Parcel count	Data type	Full Reval estimate per parcel*	Data collection @ 75% of estimate*	Projected Cost to Town w/County Charge for service**	Projected cost to Town w/Contractor Charge for service	Savings
Blenheim	749	Full	\$110	\$83	\$19,193	\$61,793	\$42,600
Broome	1319	Update	\$75	\$56	\$19,978	\$74,194	\$54,396
Carlisle	1116	Full	\$110	\$83	\$28,597	\$92,070	\$63,473
Cobleskill	2447	Full	\$110	\$83	\$62,701	\$201,878	\$139,175
Conesville	1329	Update	\$75	\$56	\$19,948	\$74,756	\$54,808
Esperance	1113	Update	\$75	\$56	\$16,706	\$62,606	\$45,900
Fulton	1461	Full	\$110	\$83	\$37,437	\$120,533	\$83,095
Gilboa	1843	Full	\$110	\$83	\$47,226	\$152,048	\$104,822
Jefferson	1554	Full	\$110	\$83	\$39,820	\$128,205	\$88,385
Middleburgh	2088	Full	\$110	\$83	\$53,504	\$172,260	\$118,756
Richmondville	1582	Update	\$75	\$56	\$23,746	\$88,988	\$65,242
Schoharie	1768	Update	\$75	\$56	\$26,538	\$99,450	\$72,912
Seward	1140	Full	\$110	\$83	\$29,212	\$94,050	\$64,838
Sharon	1348	Full	\$110	\$83	\$34,542	\$111,210	\$76,668
Summit	1430	Full	\$110	\$83	\$36,643	\$117,975	\$81,332
Wright	961	Full	\$110	\$83	\$24,625	\$79,283	\$54,657
Total	23,248				\$520,235 #	\$1,731,296	\$1,211,059

*Per contractor's who have quoted pricing for reassessments

**Based on the cost to the County for this service

From previous chart

OPERATIONAL IMPACT

At the Town Level:

- *Public Awareness and Education defining the benefits and purpose for updating property data, what it does and what it does not do.
- *Notification to property owners so that they are aware when staff will be in their neighborhood, which will promote calm and safety.
- *Data collectors working closely with Town Assessor keeping him/her apprised of progress and findings.
- *Monthly updates at town board meetings along with the Assessor.

At the County level:

- *County provides training and education to data collectors and staff to keep to the standards set forth by Real Property Tax Law concerning data collection methods, procedures and timelines. Important to keep consistency throughout the County in data collection and database maintenance.
- *Provide office workspace, desks, office supplies, computer equipment and printers for the collectors that are hired. Also provide a vehicle or reimbursement for travel expenses incurred in collection of parcel data.
- *Set up contracts with interested towns and set a price per parcel to collect their parcel inventory. Some towns have no data, others have old data, and a few will only need verification of the existing data. This will result in different charges for each process.
- *Weekly communication with the town assessor to notify as to which parcels that will be collected for that week and what location they will be in. This will come in handy as the assessor fields calls from property owners with inquiries.

SERVICE DELIVERY IMPACT

At the Town level:

- *Data mailers and letters sent to all property owners to inform and give them a timeline and expectation for the project.
- *Data collectors to work closely with the town assessors for consultation and verification.
- *Analysis of parcels by assessor due to the new inventory.
- *Keep Town Supervisor and Town Board updated as to the progress of the data collection and entry. Keep positive about the project and endeavor to keep questioning property owner's minds at ease.

At the County level:

- *Hire two Data Collectors as County Civil Service employees, to be under the direction and Supervision the Real Property Tax Service Director.
- *Provide workspace, desks, computers, office supplies and access to the RPSv4 program, tax maps, aerial photos, etc. necessary to perform their work effectively.
- *Provide training and education enabling us to follow the standards and guidelines set forth by NYS Real Property Tax Law for parcel data collection.
- *Provide mileage reimbursement for miles driven or provide a vehicle for collection of parcel data.
- *Create a schedule for each town participating and stick to the schedule to maintain forward progress in the project at hand.

PERFORMANCE MEASURES

The Schoharie County Property Assessment System consists of 16 towns, six non-assessing villages, 15 school districts and technical support provided by the county government. This proposal would enhance that county technical support by providing data collection and verification based on New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services.

This program will be evaluated using performance measures and reports submitted to the Schoharie County Real Property Tax Services Office, Schoharie County Board of Supervisors and the New York State Board of Real Property Tax Services. The performance measures will track the progress toward updated inventory. Specifically, we will note the percentage of inventory updated by this project for the county and for each participating town.

The goal of this effort is to collect and update the complete county parcel inventory and continue to maintain an up-to-date inventory consistent with New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services. This will likely be a multi-year effort, so interim annual goals leading to a complete review of the entire inventory will be set and reviewed each year.

PROJECT READINESS AND SUSTAINABILITY

Data collection and verification is typically done at the town level and over the years budget constraints have made it increasingly difficult to perform comprehensive updates of the inventory. While there is strong support for local control of assessments, there is also a long-standing practice of the county government providing technical support. The County Real Property Tax Services Office has the technical know-how, and grant management capacity to implement this program. There has been extensive outreach among Schoharie County assessors. Since a backlog of properties that have not been updated has developed, a New York State Local Government Efficiency Program Grant will be sought during the 2020 Consolidated Funding Application process to fund reducing the backlog.

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Keeping the inventory up to date will require local funding to support two data collectors to be part of the County Real Property Tax Services Office.

PUBLIC ENGAGEMENT

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Highlight taxpayer savings by having this local shared service grant and not having the towns pay for the data collecting.

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432800	2010	Town of Conesville
432800	2013	Town of Conesville
432800	2016	Town of Conesville
432800	2019	Town of Conesville
433000	1993	Town of Esperance
433000	2010	Town of Esperance
433000	2014	Town of Esperance
433200	1993	Town of Fulton
433600	1991	Town of Jefferson
433800	1993	Town of Middleburgh
434000	2006	Town of Richmondville
434000	2007	Town of Richmondville
434000	2008	Town of Richmondville
434200	1993	Town of Schoharie
434200	2010	Town of Schoharie
434200	2014	Town of Schoharie
434400	1993	Town of Seward
434600	1993	Town of Sharon
434800	1991	Town of Summit
435000	1993	Town of Wright

IAAO Standards for data collection and maintenance of inventory data (2010 draft text underlined)

➤ Initial Data Collection

• **A physical inspection is necessary to obtain initial property characteristics data.** This inspection can be performed either by appraisers or by specially trained data collectors. In a joint approach, experienced appraisers would make key subjective decisions, such as the assignment of construction quality class or grade, and data collectors would gather all other details. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection should be conducted.

➤ Maintaining Property Characteristics Data

• Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. There are several ways of doing this. The most efficient involves building permits. Ideally, strictly enforced local ordinances would require building permits for all significant construction activity, and the assessor would be given copies of the permits. This would allow the assessor to identify properties whose characteristics are likely to change, to inspect such parcels on a timely basis (preferably as close to the assessment date as possible), and to update the files accordingly.

• Aerial photographs also can be helpful in identifying new or previously unrecorded construction and land use.

• Some jurisdictions have used self-reporting, in which property owners are given the data in the assessor's records and asked to provide additions or corrections. Information derived from multiple listing sources and other third-party vendors can be used to update property records.

• A system should be developed for making periodic field inspections to identify properties and ensure that property characteristics data are complete and accurate. Properties should be periodically revisited to ascertain that assessment records are accurate and current. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review at least every four to six years should be conducted, including an on-site verification of property characteristics. A re-inspection should include partial re-measurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions or independent review of the current measurements with specific requirements by an outside auditing firm or oversight agency. Photographs taken at previous physical inspections can help identify changes.

➤ Alternative to Periodic On-Site Inspections

• As long as an initial physical inspection has been completed – and the requirements of a well-maintained data collection and quality management program are achieved – jurisdictions may employ a set of digital image technology tools to replace a routine cyclical field inspection with a computer assisted office review. This tool set should include:

- Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)

- Orthophoto images (minimum 6" pixel resolution in urban/suburban & 12" resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).

- Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6" pixel resolution in urban/suburban & 12" pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

•Please note that the Rules pertaining to the substitution of an office review for field visits require that the images must have been taken within three years of the reappraisal year. The three-year period will be measured from the taxable status date of the reappraisal year. Photographic images available through the Internet (e.g., Google Earth, Bing, etc.) do not qualify for use in an office review.

Denial of Access

If access to a property is denied, the parcel should be observed from the public right-of-way to ascertain that the physical characteristics necessary for reappraisal are complete and accurate.

20 CRR-NY 8190-1.1
NY-CRROFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 20. DEPARTMENT OF TAXATION AND FINANCE
CHAPTER XVI. REAL PROPERTY TAX ADMINISTRATION
PART 8190. ASSESSMENT ROLLS
SUBPART 8190-1. FORM AND PREPARATION20 CRR-NY 8190-1.1
20 CRR-NY 8190-1.1

8190-1.1 Standards for assessment inventory and valuation data.

(a) The following property characteristics represent the standard for property inventory to be maintained by an assessor for all parcels other than special franchise property, railroad ceiling property, mass accounts or parcels for which ORPTS has provided the assessing unit with an advisory appraisal.

(b) The characteristics are as follows:

(1) Land characteristics for all parcels with a land component:

- (i) ORPTS land type code or description of land use;
- (ii) land size;
- (iii) waterfront type, where appropriate;
- (iv) soil rating, where appropriate; and
- (v) influence code and percent, where appropriate.

(2) Site characteristics for residential and vacant parcels:

- (i) sewer, if not available to all parcels;
- (ii) water, if not available to all parcels;
- (iii) utilities, if not available to all parcels;
- (iv) site desirability;
- (v) neighborhood type, if used by the assessing unit;
- (vi) neighborhood rating, if used by the assessing unit; and
- (vii) zoning, if used by the assessing unit.

(3) Characteristics for residential buildings:

- (i) building style;
- (ii) exterior wall material;
- (iii) year built;
- (iv) number of baths, except for New York City;
- (v) fireplace (yes/no), except for New York City;
- (vi) sketch with measurements of residence;
- (vii) heat type, except for New York City;
- (viii) basement type;

- (ix) overall condition;
 - (x) overall grade; and
 - (xi) square feet of living area.
- (4) Characteristics for commercial, industrial and utility parcels:
- (i) ORPTS "used as" code or description of property use;
 - (ii) overall desirability;
 - (iii) overall condition;
 - (iv) overall effective year built; and
 - (v) overall grade.
- (5) Characteristics for commercial, industrial, and utility buildings:
- (i) cost model or type of frame and wall material;
 - (ii) effective year built;
 - (iii) construction quality;
 - (iv) gross floor area or cubic feet;
 - (v) number of stories or cubic feet;
 - (vi) story height or cubic feet;
 - (vii) basement type;
 - (viii) basement square feet; and
 - (ix) sketch of the commercial, industrial or utility buildings.
- (6) Additional characteristics for rentable parcels, except apartments:
- (i) ORPTS "used as" code or description of the use for the rentable area;
 - (ii) square feet of rentable area; and
 - (iii) ORPTS unit code or unit of measurement used to supplement square footage of rentable area, e.g., bays in a service station, and number of units.
- (7) Additional characteristics for apartment buildings:
- (i) ORPTS "used as" code or description of apartment;
 - (ii) total square feet of rentable area; and
 - (iii) total number of apartment units.
- (8) Additional characteristics for industrial and utility parcels, other than special franchise, railroad ceiling or mass account property:
- (i) plot plan tied to sketch of improvements;
 - (ii) real property equipment, e.g., compressors, generators.
- (c) The description and definitions for ORPTS codes are found in the Assessor's Manual published by ORPTS.
- (d) Notwithstanding the foregoing provisions of this section, a village, which is an assessing unit but which has a resolution adopted pursuant to subdivision two of section 1402 of the Real Property Tax Law in effect in which the board of trustees indicates that the village assessments are based on town or county made assessed values so far as practicable, need not maintain a separate village inventory as required in this section.

20 CRR-NY 8190-1.1
Current through July 15, 2019

COUNTY-WIDE SHAREED SERVICES PANEL MEETING MINUTES

November 15, 2019

"Committee of the Whole" Panel Members (those present at this meeting are in BOLD):

The Chairman considers the panel group a Committee of the Whole, with some members, due to other obligations, unable to make all meetings. All information and deliverables will be emailed to all panel members so that each may participate in this process, whether they can make a particular meeting or not. Bolded names were present at this meeting:

Chairman Earl Van Wormer III, John Bates, Phillip Skowfoe, Alex Luniewski, Margaret Hait, Richard Lape, John Leavitt, Sandra Manko, Anthony Van Glad, Peter Coppolo, Stephen Weinoffer, Allan Tavenner, Bill Federice, Harold Vroman, Leo McAllister, Don Airey, Larry Caza, Matthew Avitabile, Doug Plummer, Carl Mummenthey, Brian Dunne, Kevin Neary, Rebecca Stanton-Terk

Others Present: Steve Wilson, Fonda Chronis, Eric Haslon, Lisa Thom

Chairman called the meeting to order at 9:30am

Chairman's introductory comments

- Motion to open Public Hearing on the Shared Services report made by VanGlad, seconded by Leavitt (Approved)
- Turns over meeting to County Administrator Steve Wilson

County Administrator Steve Wilson:

- Revised report was distributed electronically
- Mr. Wilson asked Lisa Thom, Director of Real Property, to summarize the comments and changes incorporated in the latest version of the report. Ms. Thom listed the following comments:
 - Most comments were positive and supportive in nature
 - Consensus of the Panel is to continue this program after grant funding, at the county's expense
 - Specific comments are listed on the last page of the report

Questions and Answers

Q: Mr. Skowfoe: Expressed concern as to the wording of the cost chart – sounds like there would be a town cost of this project?

A: Ms. Thom: The chart was designed to show the cost difference between what the towns would potentially pay in this program vs. what a contractor would charge. It was agreed upon to change the working on the chart headers to reflect more cost-neutral language.

Q: Mr. Leavitt: What is the probability of receiving the grant?

A: Mr. Wilson: This is a priority for the state, so there is a pot of state money available. However, we cannot predict this; following the process of shared services and municipal adoption should help strengthen the county's eventual grant application

Q: Mr. Coppolo: What happens when the grant funds run out?

A: Mr. Wilson: Current discussions have focused on continuing to program after funds are exhausted, but that would be a county and town decision at that point

Q: Mr. Airey: What happens if the county does not receive the grant?

A: Mr. Wilson: If grant is not received, this project would become an item to consider for the 2021 budget process

Eric Haslon made a comment correcting his assertion of the number of new buildings the latest revaluation discovered in the Town of Conesville. He overstated the number at the last meeting and apologized for the error. Mr. Federice thanked Mr. Haslon for the correction.

MOTION: To set the date for the next Shared Services Panel Meeting AND a public hearing for the shared services report for December 20th at 9am (Motion by VanGlad, Seconded by Bates -- Approved by Voice Vote)

Meeting adjourned at 9:46am (By VanGlad, Seconded by Vroman).

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•A physical inspection is necessary to obtain initial property characteristics data. This inspection can be performed either by appraisers or by specially trained data collectors. In a joint approach, experienced appraisers would make key subjective decisions, such as the assignment of construction quality class or grade, and data collectors would gather all other details. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection should be conducted.

➤Maintaining Property Characteristics Data

•Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. There are several ways of doing this. The most efficient involves building permits. Ideally, strictly enforced local ordinances would require building permits for all significant construction activity, and the assessor would be given copies of the permits. This would allow the assessor to identify properties whose characteristics are likely to change, to inspect such parcels on a timely basis (preferably as close to the assessment date as possible), and to update the files accordingly.

•Aerial photographs also can be helpful in identifying new or previously unrecorded construction and land use.

•Some jurisdictions have used self-reporting, in which property owners are given the data in the assessor's records and asked to provide additions or corrections. Information derived from multiple listing sources and other third-party vendors can be used to update property records.

•A system should be developed for making periodic field inspections to identify properties and ensure that property characteristics data are complete and accurate. Properties should be periodically revisited to ascertain that assessment records are accurate and current. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review at least every four to six years should be conducted, including an on-site verification of property characteristics. A re-inspection should include partial re-measurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions or independent review of the current measurements with specific requirements by an outside auditing firm or oversight agency. Photographs taken at previous physical inspections can help identify changes.

➤Alternative to Periodic On-Site Inspections

•As long as an initial physical inspection has been completed – and the requirements of a well-maintained data collection and quality management program are achieved – jurisdictions may employ a set of digital image technology tools to replace a routine cyclical field inspection with a computer assisted office review. This tool set should include:▪Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)

▪Orthophoto images (minimum 6" pixel resolution in urban/suburban & 12" resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).

▪Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6" pixel resolution in urban/suburban & 12" pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

•Please note that the Rules pertaining to the substitution of an office review for field visits require that the images must have been taken within three years of the reappraisal year. The three-year period will be measured from the taxable status date of the reappraisal year. Photographic images available through the Internet (e.g., Google Earth, Bing, etc.) do not qualify for use in an office review.

Denial of Access

If access to a property is denied, the parcel should be observed from the public right-of-way to ascertain that the physical characteristics necessary for reappraisal are complete and accurate.

WESTLAW New York Codes, Rules and Regulations

20 CRR-NY 8190-1.1
NY-CRROFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 20. DEPARTMENT OF TAXATION AND FINANCE
CHAPTER XVI. REAL PROPERTY TAX ADMINISTRATION
PART 8190. ASSESSMENT ROLLS
SUBPART 8190-1. FORM AND PREPARATION20 CRR-NY 8190-1.1
20 CRR-NY 8190-1.1

8190-1.1 Standards for assessment inventory and valuation data.

(a) The following property characteristics represent the standard for property inventory to be maintained by an assessor for all parcels other than special franchise property, railroad ceiling property, mass accounts or parcels for which ORPTS has provided the assessing unit with an advisory appraisal.

(b) The characteristics are as follows:

(1) Land characteristics for all parcels with a land component:

- (i) ORPTS land type code or description of land use;
- (ii) land size;
- (iii) waterfront type, where appropriate;
- (iv) soil rating, where appropriate; and
- (v) influence code and percent, where appropriate.

(2) Site characteristics for residential and vacant parcels:

- (i) sewer, if not available to all parcels;
- (ii) water, if not available to all parcels;
- (iii) utilities, if not available to all parcels;
- (iv) site desirability;
- (v) neighborhood type, if used by the assessing unit;
- (vi) neighborhood rating, if used by the assessing unit; and
- (vii) zoning, if used by the assessing unit.

(3) Characteristics for residential buildings:

- (i) building style;
- (ii) exterior wall material;
- (iii) year built;
- (iv) number of baths, except for New York City;
- (v) fireplace (yes/no), except for New York City;
- (vi) sketch with measurements of residence;
- (vii) heat type, except for New York City;
- (viii) basement type;

- (ix) overall condition;
 - (x) overall grade; and
 - (xi) square feet of living area.
- (4) Characteristics for commercial, industrial and utility parcels:
- (i) ORPTS "used as" code or description of property use;
 - (ii) overall desirability;
 - (iii) overall condition;
 - (iv) overall effective year built; and
 - (v) overall grade.
- (5) Characteristics for commercial, industrial, and utility buildings:
- (i) cost model or type of frame and wall material;
 - (ii) effective year built;
 - (iii) construction quality;
 - (iv) gross floor area or cubic feet;
 - (v) number of stories or cubic feet;
 - (vi) story height or cubic feet;
 - (vii) basement type;
 - (viii) basement square feet; and
 - (ix) sketch of the commercial, industrial or utility buildings.
- (6) Additional characteristics for rentable parcels, except apartments:
- (i) ORPTS "used as" code or description of the use for the rentable area;
 - (ii) square feet of rentable area; and
 - (iii) ORPTS unit code or unit of measurement used to supplement square footage of rentable area, e.g., bays in a service station, and number of units.
- (7) Additional characteristics for apartment buildings:
- (i) ORPTS "used as" code or description of apartment;
 - (ii) total square feet of rentable area; and
 - (iii) total number of apartment units.
- (8) Additional characteristics for industrial and utility parcels, other than special franchise, railroad ceiling or mass account property:
- (i) plot plan tied to sketch of improvements;
 - (ii) real property equipment, e.g., compressors, generators.
- (c) The description and definitions for ORPTS codes are found in the Assessor's Manual published by ORPTS.
- (d) Notwithstanding the foregoing provisions of this section, a village, which is an assessing unit but which has a resolution adopted pursuant to subdivision two of section 1402 of the Real Property Tax Law in effect in which the board of trustees indicates that the village assessments are based on town or county made assessed values so far as practicable, need not maintain a separate village inventory as required in this section.

20 CRR-NY 8190-1.1
Current through July 15, 2019

**SHARED SERVICES
PANEL
COMMENTS
AND
DISCUSSION**

October 18, 2019
Shared Services Meeting

Discussion and Comments:

- *Heard positive responses from villages and schools regarding the proposal to apply for a grant to hire Data Collectors at the County level.
- *The Schoharie County Assessor's Association met and discussed the Proposal. There was a positive discussion, all felt it would make a big difference in their towns. They are hoping that the proposal gains approval and then the County will go forward with the grant application.
- *Director of Real Property feels that more up to date and accurate data will play into a more accurate calculation of equalization rates and more equitable assessment rolls.
- *Initial phase of the grant implementation would be to collect data in entire county using funds provided through the grant. The second phase would be maintenance and additional collection for new and changed structures. There was much discussion regarding how this second phase would be funded, either by the towns or the County. The consensus would be for the funding to come from the County. Feeling that County should be "all in", would be more equal cost-wise since all taxing jurisdictions will benefit.
- *"This is an investment in our County" and data collectors could grow into assessors in the future.
- *"No strings attached" with this grant. No additional mandates imposed, already State guidelines and mandates in place for quality data collection.
- *We have included the cost of computers, software and technology in the estimate of cost to implement data collection in Schoharie County. Using the latest in technology will afford us quality collection done with efficiency.
- *Where to start? To begin we will develop a schedule and then plan to have public discussions of the implementation once the grant is approved. All will be informed and aware.
- *The subject of funding beyond the grant kept coming up, and all are in favor of the future expense being a County one.
- *A few of the Supervisors felt that inadequate data collection and poor data quality played into the recent drop in their towns equalization rates. They are all for this proposal and improving the data that the County and the State are working with for analysis.

COUNTY-WIDE SHAREED SERVICES PANEL MEETING MINUTES

December 20, 2019

"Committee of the Whole" Panel Members (those present at this meeting are in BOLD):

The Chairman considers the panel group a Committee of the Whole, with some members, due to other obligations, unable to make all meetings. All information and deliverables will be emailed to all panel members so that each may participate in this process, whether they can make a particular meeting or not. Bolded names were present at this meeting:

Chairman Earl Van Wormer III, John Bates, Phillip Skowfoe, Alex Luniewski, Margaret Hait, Richard Lape, John Leavitt, Sandra Manko, Anthony Van Glad, Peter Coppolo, Stephen Weinhofer, Allan Tavenner, Bill Federice, Harold Vroman, Leo McAllister, Don Airey, Larry Caza, Matthew Avitabile, Doug Plummer, Carl Mummmenthey, Brian Dunne, Kevin Neary, Rebecca Stanton-Terk

Others Present: Steve Wilson, Fonda Chronis, Eric Haslon, Lisa Thom, Betsy Bernocco

Chairman called the meeting to order at 10am

Chairman recongized the following motions:

- Motion to open Public Hearing on the Shared Services report made by VanGlad, seconded by Leavitt (Approved)
- Motion to close Public Hearing on the Shared Services report made by VanGlad, seconded by Weinhofer (Approved)

County Administrator Steve Wilson:

- Report has been finalized and distributed prior to the meeting and is ready for a vote

Vote on Approval of Report:

- Voice vote taken (approved)
- Per state requirement, all votes must be presented in written form with an explanation of the vote. Ballots of voters are attached to these minutes.

Motion to authorize Chairman to sign "County-Wide Shared Services Property Tax Savings Plan Summary" form (Made by VanGlad, seconded by Caza – Approved)

Chairman directed the County Administrator to perform the following tasks required by the Shared Services process:

- Finalize and submit plan to Secretary of State
- Disseminate this plan on the County website
- Conduct a public presentation of this plan on January 17, 2020

Meeting adjourned at 10:15am (By Luniewski, Seconded by Weinhofer -- Approved).



Schoharie County

2019 Shared Services Initiative Meeting #4 – December 20, 2019

Agenda

1. Chair Calls Meeting to Order
2. Roll Call
3. Open Public Hearing #3
4. Close Public Hearing #3
5. Voice Vote: Approval of Plan
6. Written Vote: Ballot to be completed by Panel Members
7. Vote authorizing the Chairman to sign the "County-Wide Shared Services Property Tax Savings Plan Summary"
8. Chairman directs the County Administrator to:
 - a. Finalize and Submit the Plan to Secretary of State
 - b. Disseminate this plan on the county website
 - c. Conduct a public presentation of this this plan on January 17, 2020 (per process requirements)
9. Meeting Adjourned



Schoharie County

2019 Shared Services Initiative

Meeting #4 – December 20, 2019

Roll Call

<u>Name</u>	<u>Present</u>		<u>Name</u>	<u>Present</u>
Airey	✓		McAllister	✓
Avitabile	Excused		Mummenthey	✓
Bates	✓		Neary	Excused
Caza	✓		Plummer	Excused
Coppolo	✓		Skowfoe	✓
Dunne	✓		Stanton-Terk	✓
Federice	✓		Tavener	Excused
Hait	✓		Van Glad	✓
Lape	✓		Van Wormer	✓
Leavitt	✓		Vroman	✓
Luniewski	✓		Weinhofer	✓
Manko	✓			

Total Members: 23

Quorum: 12

Present: 19



Schoharie County

2019 Shared Services Initiative

Meeting #4 – December 20, 2019

Roll-Call Vote for Approval of 2019 Shared Services Plan

<u>Name</u>	<u>Vote</u>		<u>Name</u>	<u>Vote</u>
Airey	Yes		McAllister	Yes
Avitabile	Excused		Mummenthey	Yes
Bates	Yes		Neary	Excused
Caza	Yes		Plummer	Excused
Coppolo	Yes		Skowfoe	Yes
Dunne	Yes		Stanton-Terk	Yes
Federice	Yes		Tavener	Excused
Hait	Yes		Van Glad	Yes
Lape	Yes		Van Wormer	Yes
Leavitt	Yes		Vroman	Yes
Luniewski	Yes		Weinhofer	Yes
Manko	Yes			

Total Members: 23

Quorum: 12

Present: 19



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, Philip R Skowron JR, representative from the Town / Village /
School District (please circle appropriate) of Fulton, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

Believe that it will save town money

Signature of Panel Member: *Philip R Skowron JR*

Printed Name: Philip R Skowron JR

Date Submitted: 12-20-19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, JOHN S. BATES JR., representative from the Town / Village / School District (please circle appropriate) of SEWARD, cast the following vote for Schoharie County's 2019 County-Wide Shared Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

Schoharie County data collection has not been adequate or consistent in the 14 Towns. This initiative will help to improve data collection & information throughout the County.

Signature of Panel Member: *John S. Bates Jr.*

Printed Name: JOHN S. BATES JR.

Date Submitted: DEC 20, 2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot


I, Alex K. Luniewski, representative from the Town / Village /
School District (please circle appropriate) of Wright, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

I FEEL BY COLLECTING THIS DATA, WE, THE COUNTY OF
SCHOHARIE, WILL HAVE THE NECESSARY ACQUISITE INFORMATION
TO HAVE FAIR AND EQUAL TAX INFORMATION. I, ALSO,
FEEL THIS WILL HELP LIMIT THE OUT OF CONTROL
EQUALIZATION RATES.

Signature of Panel Member: 

Printed Name: Alex K. Luniewski

Date Submitted: December 20, 2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, HAROLD L. VROMAN, representative from the Town / Village /
School District (please circle appropriate) of Summit, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

This will SAVE money For THE TAXPAYER
AND MAKE it easier For THE Assessor to
Do his or her Job.

Signature of Panel Member: Harold L. Vroman

Printed Name: HAROLD L. VROMAN

Date Submitted: 12-19-19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, STEPHEN WEINHOFER representative from the Town / Village /
School District (please circle appropriate) of BROOME, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

A LACK OF ACCURATE INFORMATION RESULTS
IN INEQUITIES IN PROPERTY TAX ASSESSMENTS. THIS
PLAN WILL SAVE DOLLARS BY DOING THE DATA COLLECTION
COUNTY-WIDE AS OPPOSED TO TOWN BY TOWN.

Signature of Panel Member: _____

Steph Weinhofer

Printed Name: STEPHEN WEINHOFER

Date Submitted: 12/20/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, John Leavitt, representative from the Town / Village / School District (please circle appropriate) of Carlisle, cast the following vote for Schoharie County's 2019 County-Wide Shared Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

I approve the Shared Services due to the high cost of running our Towns this measure greatly reduces the cost and is a huge savings to the Towns.

Signature of Panel Member: John H. Leavitt

Printed Name: John H. Leavitt

Date Submitted: 12/20/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, Leo McAllister, representative from the Town / Village /
School District (please circle appropriate) of Cobleskill, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

*This should save each town substantial money
along with helping communities up to date information
we need badly regarding our real estate parcels
in each community.*

Signature of Panel Member: Leo McAllister

Printed Name: Leo McAllister

Date Submitted: 12/20/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, William A. Federico, representative from the Town / Village /
School District (please circle appropriate) of Conesville, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ Approve

☐ Do not approve

An explanation of this vote is required. Below is the reason for my vote:

*This will give the county the opportunity to
have more consistent data of the towns real
property information.*

Signature of Panel Member: W.A. Federico

Printed Name: William A. Federico

Date Submitted: December 19, 2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, ANTHONY T. VAN GLAD, representative from the Town / Village /
School District (please circle appropriate) of GRABA, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

THIS PLAN WOULD HELP OUR COUNTY TO
COLLECT DATA FOR UNKNOWN PROPERTIES.
HOPEFULLY OTHER GRANTS COULD COME
FORTH FOR CODE ENFORCEMENT.

Signature of Panel Member: Anthony T. Van Glad

Printed Name: ANTHONY T. VAN GLAD

Date Submitted: 12/19/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, Margaret Axit, representative from the Town / Village /
School District (please circle appropriate) of Jefferson, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

To keep the towns with expenses of doing
the re-val. Also to helping in getting
all up to 100%

Signature of Panel Member: Margaret Axit

Printed Name: Margaret Axit

Date Submitted: 12-20-2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, DON AIREY, representative from the Town / Village /
School District (please circle appropriate) of Blenheim, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ Approve

☐ Do not approve

An explanation of this vote is required. Below is the reason for my vote:

I APPROVE THIS PROGRAM AS IT IS NECESSARY
TO PROVIDE CONSISTENCY OF LAND & PROPERTY VALUATION
AS WELL AS TO INSURE ALL PROPERTIES ARE PROPERLY
COUNTED AND ASSESSED.

A handwritten signature, likely of the voter, Don Airey.

Signature of Panel Member: A large, stylized handwritten signature, likely of a panel member.

Printed Name: DONALD AIREY

Date Submitted: 12-20-2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, Sandra Manko, representative from the Town / Village /
School District (please circle appropriate) of Sharon, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

*agree that we apply for grant
for data collector which will
assist all assessors.*

Signature of Panel Member: Sandra Manko

Printed Name: Sandra Manko

Date Submitted: 12/20/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, LAWRENCE J. CAZA, representative from the Town / Village /
School District (please circle appropriate) of SCHOHARIE, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

I BELIEVE THE PLAN WILL BE A
POSITIVE IMPROVEMENT FOR THE
MUNICIPALITIES OF SCHOHARIE COUNTY.

Signature of Panel Member:

Printed Name:

Date Submitted:

Lawrence J. Caza
LAWRENCE J. CAZA
12-20-2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, Earl Van Wormer, III, representative from the Town / ~~Village~~ / ~~School District~~ (please circle appropriate) of Esperance, cast the following vote for Schoharie County's 2019 County-Wide Shared Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

Will save money to tax payers. Plus
give better support to our
Assessing process.

Signature of Panel Member: Earl Van Wormer, III

Printed Name: Earl Van Wormer, III

Date Submitted: 12-20-2019

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot


I, Rebecca Stanton-Terk, representative from the Town / Village /
School District (please circle appropriate) of Cohasset, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

It's an excellent plan.

Signature of Panel Member: 

Printed Name: Rebecca Stanton-Terk

Date Submitted: 12/20/19

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.



Schoharie County
2019 County-Wide Shared Services Panel
Ballot

I, RICHARD T. LAPE, representative from the Town / Village /
School District (please circle appropriate) of RICHMONDVILLE, cast
the following vote for Schoharie County's 2019 County-Wide Shared
Services Plan:

☒ **Approve**

☐ **Do not approve**

An explanation of this vote is required. Below is the reason for my vote:

FOR IMPROVED & UP-DATED DATA COLLECTION
COUNTY-WIDE TO HELP IN MAINTAINING
TRUE VALUES OF PROPERTIES & MORE
EQUAL ASSESSMENT OF PROPERTIES.

Signature of Panel Member: _____

Printed Name: _____

Date Submitted: _____

Instructions: This ballot will allow you to provide a rationale for your vote on the 2019 Shared Services Plan, as required by statute. Also per state requirements, your voice vote must be cast in accordance with NYS Public Meeting laws.

SIGN IN SHEET

December 20, 2019 Schoharie County Shared Services

MEETING: Panel Meeting

<u>NAME</u>	<u>ORGANIZATION</u>
Alicia Tern	Town of Gilboa
Rebecca Stanton Turk	Village of Cobleskill
Earlin Rosa	Town of Seward
LARRY CAZA, Mayor	VILLAGE OF SCHOHARIE
Christopher Belmonte Sr	
Eric Haglund	Town of Richmondville
Roger Bolton	JA - I
Betsy Bernoco	Town of Richmondville
DAVE JONES	Assessor
Julie Facette	SEC
B. Dunn	Middleburgh
Wilbur Larkin	Middleburgh
John Bates Jr.	Town of Seward
Edith Thompson	Town of Fulton
Ally K. S.	Town of Wright
Richard T. Lane	SUPERVISOR - TOWN OF RICHMONDVILLE
Peggy Hest	Town Jefferson Supervisor
Von Airey	Town of Bleckheim
SANDRA MANKO	TOWN OF SHARON
Tony Van Gland	Town of Gilboa
Peter G. G.	Town of Middleburgh
John Gearing	Town of Carlisle
William A. Fedore	Town of Coxsville
Joe M. Albano	Town of Cobleskill
Steph W. W.	TOWN OF BROOKLYN
Paul L. W.	Town of Summit

2019

Shared Services Proposal



Assessment Focus Group

Schoharie County

10/1/2019

Steve Wilson, County Administrator
Fonda Chronis, Confidential Assistant to Administrator
David A. Jones II, Assessor CAP1, CAP2, Summit
Eric Haslun, Richmondville Town Councilperson
Betsy Bernocco, Former Richmondville Town Supervisor
Lisa Thom, Director Real Property Tax Office
Ellen Rehberg, Dep Director Real Property Tax Office
Stephen Weinhofer, Broome Town Supervisor
Karen Quinn, ORPTS Schoharie County CRM

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The Proposal

Why This Proposal?

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Schoharie County Data Collection/Update History

IAAO Data Collection Standards

Westlaw NY Codes, Rules and Regulations

Shared Services Panel Comments and Discussion

Recommendations

THE PROPOSAL

The Schoharie County Shared Services Focus Group brings forth this Proposal to hire two Property Data Collectors at the County level to physically collect, update and enter parcel inventory information and data for all parcels in the County. They would be civil service positions, working within the Schoharie County Real Property Tax Office.

We expect the project to comprise a four-year period of collection and updates to accomplish this as the initial phase and then to continually update and maintain this data. The goal is to have accurate, consistent information and data entered in the Real Property Tax System software to be used for assessment analysis at the State level for equalization rate computations. The data collectors will follow guidelines set forth in IAAO standards along with Real Property Tax Law guidance.

This proposal anticipates that there will be an application at the County level for a local government efficiency grant, which will benefit all towns within the County, by funding this through monies awarded through that grant process. Below there is a brief summary of the cost and savings to be anticipated for this project.

Determination of Cost Savings for this Project		
Cost of Data Collection if Towns hire Contractors	Cost of Data Collection if County does Data Collection	Savings Incurred by using County
\$1,731,926.25	\$520,235.05	\$1,211,059.20

WHY THIS PROPOSAL?

- *Concerns about taxes, fluctuating equalization rates and how that affects apportionment of taxes and the tax rates within the County, Towns, Villages, and School districts.
- *Concerns regarding the cost of a Reassessment project and whether that will cause property owners to pay more in taxes.
- * Concerns from property owners in towns that have already committed to a reassessment and who feel that they are paying more than towns who have not.
- *Trying to get all towns within the county to be assessed at 100% of fair market value is a monumental and costly undertaking. Some towns within Schoharie County have shown interest in a reassessment, only to be disillusioned by the cost that is quoted for such a service. To add to that, all but one town within our County has Part time assessors. They do not have the time to devote, the background or the compensatory salary to provide a reassessment for their towns at the current time. In quoting pricing for this, it has been determined that about 75% of the total cost of a reassessment project is devoted to the data collection, verification and entry for all parcels within a town.
- * This proposal fits well within the County's overall mission to modernize county government to address the increasing complexity in local governance. The task of determining parcel values becomes more difficult the longer parcels go without updated data collection and review. The state's equalization rate calculation is also a factor that will be improved by this proposal, even without changes in parcel assessments. Having a professional staff that can provide consistent and updated data to municipalities and state agencies will provide the opportunity for more equitable assessments and more accurate and complete data in calculating equalization rates. By providing a centralized service for parcel data capture, the County looks to modernize the collection of information on its parcels. This will provide higher-quality information for property valuation calculation and equalization rates, and further professionalize governance functions to the overall benefit of residents.

All these concerns have prompted us to look at the situation and come up with a first step to assist in this dilemma. We are proposing that as a Shared

Service Initiative, that the County hire two Data Collectors as Civil Service employees to provide this service to the towns. We are not proposing a reassessment, just the collection, updating and verifying of the parcel inventory data for all parcels in towns that would like this assistance.

In determining equalization rates and residential assessment ratios for each town in the County, NYS uses the data provided within our RPSv4 program. Analysis and mass appraisal can only be performed using parcels that have inventory data for comparison. If the data is missing or if the data is incomplete or inaccurate, this can adversely affect the outcome of this analysis. If analysis is performed using inaccurate inventory data coupled with an up to date assessment, the comparison will not be accurate.

For example, take a \$100,000 assessment for a newer ranch home, but the inventory data associated with that assessment is for 1960 single wide trailer. The trailer had been removed from the parcel and the ranch home replaced it. The assessment was updated, but the parcel inventory data was not. Analysis would indicate that a 1960 trailer should be assessed at \$100,000. Would you want all comparable single wide trailers in your town to be assessed at this level? You can see how this can affect the level of Fair market value a town is assessed at.

ASSESSMENT FOCUS GROUP OVERVIEW

Schoharie County consists of 16 towns and 6 villages, most of which have not had a reassessment since the early 1990's. Currently we are looking at a cost ranging from \$150,000 to \$300,000 per town to have a full reassessment to bring the level of assessment of their town to 100% of the full market value, which the State recommends as a way for property owners to easily understand where their property stands in value. Currently there is a range of equalization rates from 2.26% to 100%, the equalization rate is primarily used for apportionment purposes for County and School taxes. The towns that have not kept pace with the changes are facing some challenges in attempting to maintain an equitable assessment roll. The importance of having an accurate update of inventory of the county properties is priceless. This process is recommended to be done every 4 to 6 years, according to guidelines provided by the State.

Schoharie County had a study done in August of 2008 by M.R. Swan Consulting LLC which recommended the hiring of data collectors. This would establish a uniform best practice methodology for collecting property inventory data on every parcel in the county in collaboration with the assessor for each town, and uniformly entering the data in the RPS system, which information is used to perform the analysis for establishing levels of assessment and equalization rates. Another of the benefits of having data collectors would also be that they have the possibility of becoming an assessor in the future because of their training.

The County Shared Services Focus Group believes that a reasonable solution through shared services would be to hire the two data collectors at the County level, in order to establish and update parcel inventory data of all the properties in the County. This would start a uniform best practices solution to have the properties inventoried in the same manner and continuing in a cyclical schedule. Since around 75% of the cost a reassessment is for the data collection, there would be a cost savings for towns who are considering a reassessment in the future. For those towns who are not considering a future reassessment, having accurate parcel inventory data will make for more equitable equalization rate calculation, which will reflect the pattern of sales and trends in their towns.

The villages are all currently non-assessing units as they have already consolidated this service to the respective towns, saving taxpayer dollars. The County currently has 5 towns that are maintaining their respective property assessment roll at 96% or higher level of assessment/equalization rate.

The county only has one town with a full-time assessor and the other towns employ part-time assessors, all with various levels of hours devoted to maintaining their respective assessment rolls. The workload on the assessors in the towns are an immense one. Most of the assessor's time is spent handling and examining all the various exemptions (veteran, forest tax law, agricultural, etc.), updating new construction or demolition, grievances and meeting all the deadlines for submission to the County for printing of the assessment roll, basically leaving very little time to update and verify a uniform property record card system.

The time for fair and equal sharing of the various tax levies is now. Our goal is to save each town taxpayer dollars by plotting a course of action that **does not** require a full reassessment, but to assist the assessor by providing accurate property descriptions through the county data collectors. If all towns are using accurate, up to date parcel inventory as part of the process for analysis and calculation of the level of assessment and equalization for their town, it is our feeling that this is a system which will benefit all the landowners of the County.

FISCAL IMPACT TO TAXPAYERS
(Figured over 4 years)

<u>Estimated County Costs -- Data Collectors</u>				
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Data Collector	\$30,885	\$32,066	\$33,247	\$34,428
Fringe	\$43,109	\$44,758	\$46,406	\$48,055
Vehicle	\$25,000	\$0	\$0	\$0
Insurance	\$500	\$525	\$551	\$579
Maintenance	\$1,000	\$1,000	\$1,250	\$1,250
Computer	\$5,000	\$500	\$500	\$500
Misc Equipment	\$10,000	\$2,000	\$2,000	\$2,000
Software	\$15,000	\$2,500	\$2,500	\$2,500
<u>TOTAL:</u>	<u>\$161,379</u>	<u>\$115,415</u>	<u>\$119,701</u>	<u>\$123,739</u>

Grand total

\$520,235

Grand Total for all years \$520,235 #See next chart

COST SAVINGS (Figured over 4 years)

Town	Parcel count	Data type	Full Reval estimate per parcel*	Data collection @ 75% of estimate*	Cost of Data Collection if County does Data Collection	Cost of Data Collection if Town hires Independent contractor	Savings
Blenheim	749	Full	\$110	\$83	\$19,193	\$61,793	\$42,600
Broome	1319	Update	\$75	\$56	\$19,978	\$74,194	\$54,396
Carlisle	1116	Full	\$110	\$83	\$28,597	\$92,070	\$63,473
Cobleskill	2447	Full	\$110	\$83	\$62,701	\$201,878	\$139,175
Conesville	1329	Update	\$75	\$56	\$19,948	\$74,756	\$54,808
Esperance	1113	Update	\$75	\$56	\$16,706	\$62,606	\$45,900
Fulton	1461	Full	\$110	\$83	\$37,437	\$120,533	\$83,095
Gilboa	1843	Full	\$110	\$83	\$47,226	\$152,048	\$104,822
Jefferson	1554	Full	\$110	\$83	\$39,820	\$128,205	\$88,385
Middleburgh	2088	Full	\$110	\$83	\$53,504	\$172,260	\$118,756
Richmondville	1582	Update	\$75	\$56	\$23,746	\$88,988	\$65,242
Schoharie	1768	Update	\$75	\$56	\$26,538	\$99,450	\$72,912
Seward	1140	Full	\$110	\$83	\$29,212	\$94,050	\$64,838
Sharon	1348	Full	\$110	\$83	\$34,542	\$111,210	\$76,668
Summit	1430	Full	\$110	\$83	\$36,643	\$117,975	\$81,332
Wright	961	Full	\$110	\$83	\$24,625	\$79,283	\$54,657
Total	23,248				\$520,235 #	\$1,731,296	\$1,211,059

*Per contractor's who have quoted pricing for reassessments (verified by NYS data)

#From Previous Chart

OPERATIONAL IMPACT

At the Town Level:

- *Public Awareness and Education defining the benefits and purpose for updating property data, what it does and what it does not do.
- *Notification to property owners so that they are aware when staff will be in their neighborhood, which will promote calm and safety.
- *Data collectors working closely with Town Assessor keeping him/her apprised of progress and findings.
- *Monthly updates at town board meetings along with the Assessor.

At the County level:

- *County provides training and education to data collectors and staff to keep to the standards set forth by Real Property Tax Law concerning data collection methods, procedures and timelines. Important to keep consistency throughout the County in data collection and database maintenance.
- *Provide office workspace, desks, office supplies, computer equipment and printers for the collectors that are hired. Also provide a vehicle or reimbursement for travel expenses incurred in collection of parcel data.
- *Set up contracts with interested towns and set a price per parcel to collect their parcel inventory. Some towns have no data, others have old data, and a few will only need verification of the existing data. This will result in different charges for each process. After the Shared Services Panel discussions, it was the overall opinion that the future cost to continue data collection and updates beyond the grant funding would be a County responsibility and not a charge to the towns.
- *Weekly communication with the town assessor to notify as to which parcels that will be collected for that week and what location they will be in. This will come in handy as the assessor fields calls from property owners with inquiries.

SERVICE DELIVERY IMPACT

At the Town level:

- *Data mailers and letters sent to all property owners to inform and give them a timeline and expectation for the project.
- *Data collectors to work closely with the town assessors for consultation and verification.
- *Analysis of parcels by assessor due to the new inventory.
- *Keep Town Supervisor and Town Board updated as to the progress of the data collection and entry. Keep positive about the project and endeavor to keep property owner's minds at ease, answering questions as needed.

At the County level:

- *Hire two Data Collectors as County Civil Service employees, to be under the direction and Supervision the Real Property Tax Service Director.
- *Provide workspace, desks, computers, office supplies and access to the RPSv4 program, tax maps, aerial photos, etc. necessary to perform their work effectively.
- *Provide training and education enabling us to follow the standards and guidelines set forth by NYS Real Property Tax Law for parcel data collection.
- *Provide mileage reimbursement for miles driven or provide a vehicle for collection of parcel data.
- *Create a schedule for each town participating and stick to the schedule to maintain forward progress in the project at hand.
- *Plan is to complete the initial phase within four years.*

PERFORMANCE MEASURES

The Schoharie County Property Assessment System consists of 16 towns, six non-assessing villages, 15 school districts and technical support provided by the county government. This proposal would enhance that county technical support by providing data collection and verification based on New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services.

This program will be evaluated using performance measures and reports submitted to the Schoharie County Real Property Tax Services Office, Schoharie County Board of Supervisors and the New York State Board of Real Property Tax Services. The performance measures will track the progress toward updated inventory. Specifically, we will note the percentage of inventory updated by this project for the county and for each participating town.

The goal of this effort is to collect and update the complete county parcel inventory and continue to maintain an up-to-date inventory consistent with New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services. This will likely be a multi-year effort, so interim annual goals leading to a complete review of the entire inventory will be set and reviewed each year.

PROJECT READINESS AND SUSTAINABILITY

Data collection and verification is typically done at the town level and over the years budget constraints have made it increasingly difficult to perform comprehensive updates of the inventory. While there is strong support for local control of assessments, there is also a long-standing practice of the county government providing technical support. The County Real Property Tax Services Office has the technical know-how, and grant management capacity to implement this program. There has been extensive outreach among Schoharie County assessors. Since a backlog of properties that have not been updated has developed, a New York State Local Government Efficiency Program Grant will be sought during the 2020 Consolidated Funding Application process to fund reducing the backlog.

The goal of this effort is to collect and update the complete county parcel inventory and continue to maintain an up-to-date inventory consistent with New York State procedural standards, as defined by Part 190 of the Rules of the State Board of Real Property Tax Services. This will likely be a multi-year effort, so interim annual goals leading to a complete review of the entire inventory will be set and reviewed each year.

Keeping the inventory up to date will require local funding to support two data collectors to be part of the County Real Property Tax Services Office.

PUBLIC ENGAGEMENT

Overview will be presented to develop a public understanding and support. If the public understands the efforts of this Shared Services Agreement with Data Collection, they will support our efforts.

Form a group to conduct a panel meeting to speak to community groups and or to any other groups to increase public understanding and support for our efforts. Examples include: Taxpayer Groups, Civic/Service Groups (Kiwanis, Rotary, Exchange, etc.), Senior Citizens, etc.

The Shared Services panel members will be presented with the proposal of the shared services grant and each board member will be able to vote a yes or no on the proposal.

There are currently 3 public meetings for the presentation itself with all 16 towns present at the supervisors meeting.

There will be public hearing dates.

Each of the towns, school boards, villages and other elected officials will the opportunity to see a presentation of what the actual grant is proposing, with any questions being answered. The presentation to the local town boards will explain the shared services proposal. They will be able to show their support of the proposal by signing a resolution endorsing the proposal.

Property owner awareness and education is the key.

Monthly updates to those same groups.

Data mailers and letters sent out to inform the timeline.

Highlight taxpayer savings by having this local shared service grant and not having the towns pay for the data collecting.

Requirements & Timetable for Completion

Sept. 20	Oct 1	Oct 18	Nov 15	Dec 20
Kick-Off Meeting & Informational Presentation	"Initial Plan" Distributed to Panel Members via Email for Review	Shared Service Meeting #2	Shared Service Meeting #3	Shared Service Meeting #4
General Project Discussion		Public Hearing #1	Public Hearing #2	Public Hearing #3
Set Date of Public Hearing #1 for 10/18	"Initial Plan" Distributed to Board of Supervisors in anticipation of an "Advisory Opinion"	Potential Plan Modification	"Advisory Opinion"	Vote on 2019 Plan
		Set Date for Public Hearing #2 for 11/15	Opportunity for Board of Supervisors	<u>If approved:</u> Plan presented at BOS
			Set Date for Public Hearing #3 for 12/20	Meeting Plan Placed on County Web-site
				Plan Submitted to NYS

Schoharie County Data Collection/Update History

swis	project_yr	Town
432000	1993	Town of Blenheim
432200	1993	Town of Broome
432200	2012	Town of Broome
432200	2016	Town of Broome
432200	2019	Town of Broome
432400	1993	Town of Carlisle
432600	1993	Town of Cobleskill
432800	1995	Town of Conesville
432800	2010	Town of Conesville
432800	2013	Town of Conesville
432800	2016	Town of Conesville
432800	2019	Town of Conesville
433000	1993	Town of Esperance
433000	2010	Town of Esperance
433000	2014	Town of Esperance
433200	1993	Town of Fulton
433600	1991	Town of Jefferson
433800	1993	Town of Middleburgh
434000	2006	Town of Richmondville
434000	2007	Town of Richmondville
434000	2008	Town of Richmondville
434200	1993	Town of Schoharie
434200	2010	Town of Schoharie
434200	2014	Town of Schoharie
434400	1993	Town of Seward
434600	1993	Town of Sharon
434800	1991	Town of Summit
435000	1993	Town of Wright

IAAO Standards for data collection and maintenance of inventory data (2010 draft text underlined)

➤ Initial Data Collection

• **A physical inspection is necessary to obtain initial property characteristics data.** This inspection can be performed either by appraisers or by specially trained data collectors. In a joint approach, experienced appraisers would make key subjective decisions, such as the assignment of construction quality class or grade, and data collectors would gather all other details. Depending on the data required, an interior inspection might be necessary. At a minimum, a comprehensive exterior inspection should be conducted.

➤ Maintaining Property Characteristics Data

• Property characteristics data should be continually updated in response to changes brought about by new construction, new parcels, remodeling, demolition, and destruction. There are several ways of doing this. The most efficient involves building permits. Ideally, strictly enforced local ordinances would require building permits for all significant construction activity, and the assessor would be given copies of the permits. This would allow the assessor to identify properties whose characteristics are likely to change, to inspect such parcels on a timely basis (preferably as close to the assessment date as possible), and to update the files accordingly.

• Aerial photographs also can be helpful in identifying new or previously unrecorded construction and land use.

• Some jurisdictions have used self-reporting, in which property owners are given the data in the assessor's records and asked to provide additions or corrections. Information derived from multiple listing sources and other third-party vendors can be used to update property records.

• A system should be developed for making periodic field inspections to identify properties and ensure that property characteristics data are complete and accurate. Properties should be periodically revisited to ascertain that assessment records are accurate and current. Assuming that most new construction activity is identified through building permits or other ongoing procedures, a physical review at least every four to six years should be conducted, including an on-site verification of property characteristics. A re-inspection should include partial re-measurement of the two most complex sides of improvements and a walk around the improvement to identify additions and deletions or independent review of the current measurements with specific requirements by an outside auditing firm or oversight agency. Photographs taken at previous physical inspections can help identify changes.

➤ Alternative to Periodic On-Site Inspections

• As long as an initial physical inspection has been completed – and the requirements of a well-maintained data collection and quality management program are achieved – jurisdictions may employ a set of digital image technology tools to replace a routine cyclical field inspection with a computer assisted office review. This tool set should include:

- Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)

- Orthophoto images (minimum 6" pixel resolution in urban/suburban & 12" resolution in rural areas, updated every 2 years in rapid growth areas, or 6-10 years in slow growth areas).

- Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6" pixel resolution in urban/suburban & 12" pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6-10 years in slow growth areas).

•Please note that the Rules pertaining to the substitution of an office review for field visits require that the images must have been taken within three years of the reappraisal year. The three-year period will be measured from the taxable status date of the reappraisal year. Photographic images available through the Internet (e.g., Google Earth, Bing, etc.) do not qualify for use in an office review.

Denial of Access

If access to a property is denied, the parcel should be observed from the public right-of-way to ascertain that the physical characteristics necessary for reappraisal are complete and accurate.

WESTLAW New York Codes, Rules and Regulations

20 CRR-NY 8190-1.1
NY-CRR

OFFICIAL COMPILATION OF CODES, RULES AND REGULATIONS OF THE STATE OF NEW YORK
TITLE 20. DEPARTMENT OF TAXATION AND FINANCE
CHAPTER XVI. REAL PROPERTY TAX ADMINISTRATION
PART 8190. ASSESSMENT ROLLS
SUBPART 8190-1. FORM AND PREPARATION

20 CRR-NY 8190-1.1
20 CRR-NY 8190-1.1

8190-1.1 Standards for assessment inventory and valuation data.

(a) The following property characteristics represent the standard for property inventory to be maintained by an assessor for all parcels other than special franchise property, railroad ceiling property, mass accounts or parcels for which ORPTS has provided the assessing unit with an advisory appraisal.

(b) The characteristics are as follows:

(1) Land characteristics for all parcels with a land component:

- (i) ORPTS land type code or description of land use;
- (ii) land size;
- (iii) waterfront type, where appropriate;
- (iv) soil rating, where appropriate; and
- (v) influence code and percent, where appropriate.

(2) Site characteristics for residential and vacant parcels:

- (i) sewer, if not available to all parcels;
- (ii) water, if not available to all parcels;
- (iii) utilities, if not available to all parcels;
- (iv) site desirability;
- (v) neighborhood type, if used by the assessing unit;
- (vi) neighborhood rating, if used by the assessing unit; and
- (vii) zoning, if used by the assessing unit.

(3) Characteristics for residential buildings:

- (i) building style;
- (ii) exterior wall material;
- (iii) year built;
- (iv) number of baths, except for New York City;
- (v) fireplace (yes/no), except for New York City;
- (vi) sketch with measurements of residence;
- (vii) heat type, except for New York City;
- (viii) basement type;

- (ix) overall condition;
 - (x) overall grade; and
 - (xi) square feet of living area.
- (4) Characteristics for commercial, industrial and utility parcels:
- (i) ORPTS "used as" code or description of property use;
 - (ii) overall desirability;
 - (iii) overall condition;
 - (iv) overall effective year built; and
 - (v) overall grade.
- (5) Characteristics for commercial, industrial, and utility buildings:
- (i) cost model or type of frame and wall material;
 - (ii) effective year built;
 - (iii) construction quality;
 - (iv) gross floor area or cubic feet;
 - (v) number of stories or cubic feet;
 - (vi) story height or cubic feet;
 - (vii) basement type;
 - (viii) basement square feet; and
 - (ix) sketch of the commercial, industrial or utility buildings.
- (6) Additional characteristics for rentable parcels, except apartments:
- (i) ORPTS "used as" code or description of the use for the rentable area;
 - (ii) square feet of rentable area; and
 - (iii) ORPTS unit code or unit of measurement used to supplement square footage of rentable area, e.g., bays in a service station, and number of units.
- (7) Additional characteristics for apartment buildings:
- (i) ORPTS "used as" code or description of apartment;
 - (ii) total square feet of rentable area; and
 - (iii) total number of apartment units.
- (8) Additional characteristics for industrial and utility parcels, other than special franchise, railroad ceiling or mass account property:
- (i) plot plan tied to sketch of improvements;
 - (ii) real property equipment, e.g., compressors, generators.
- (c) The description and definitions for ORPTS codes are found in the Assessor's Manual published by ORPTS.
- (d) Notwithstanding the foregoing provisions of this section, a village, which is an assessing unit but which has a resolution adopted pursuant to subdivision two of section 1402 of the Real Property Tax Law in effect in which the board of trustees indicates that the village assessments are based on town or county made assessed values so far as practicable, need not maintain a separate village inventory as required in this section.

20 CRR-NY 8190-1.1
Current through July 15, 2019

END OF DOCUMENT

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**SHARED SERVICES
PANEL
COMMENTS
AND
DISCUSSION**

October 18, 2019
Shared Services Meeting

Discussion and Comments:

*Heard positive responses from villages and schools regarding the proposal to apply for a grant to hire Data Collectors at the County level.

*The Schoharie County Assessor's Association met and discussed the Proposal. There was a positive discussion, all felt it would make a big difference in their towns. They are hoping that the proposal gains approval and then the County will go forward with the grant application.

*Director of Real Property feels that more up to date and accurate data will play into a more accurate calculation of equalization rates and more equitable assessment rolls.

*Initial phase of the grant implementation would be to collect data in entire county using funds provided through the grant. The second phase would be maintenance and additional collection for new and changed structures. There was much discussion regarding how this second phase would be funded, either by the towns or the County. The consensus would be for the funding to come from the County. Feeling that County should be "all in", would be more equal cost-wise since all taxing jurisdictions will benefit.

*"This is an investment in our County" and data collectors could grow into assessors in the future.

*"No strings attached" with this grant. No additional mandates imposed, already State guidelines and mandates in place for quality data collection.

*We have included the cost of computers, software and technology in the estimate of cost to implement data collection in Schoharie County. Using the latest in technology will afford us quality collection done with efficiency.

*Where to start? To begin we will develop a schedule and then plan to have public discussions of the implementation once the grant is approved. All will be informed and aware.

*The subject of funding beyond the grant kept coming up, and all are in favor of the future expense being a County one.

*A few of the Supervisors felt that inadequate data collection and poor data quality played into the recent drop in their towns equalization rates. They are all for this proposal and improving the data that the County and the State are working with for analysis.

November 15, 2019

Shared Services Meeting

Discussion and Comments:

*Reviewed the comments from the October meeting.

*Question to basically clarify the responsibility of the cost after the funding from the grant is extinguished; overall opinion was to have the County responsible for the future costs of maintaining and updating the property parcel data. We will revise current proposal to reflect that opinion.

*Question as to "what if" we do not get the Grant; would we still go forward? Some felt that we should go forward even if we do not get the funding.

*What are our chances at getting the funding through the Grant? Depends on the quality and content of our grant application. Money is there if savings can be shown by a convincing application.

Recommendations

*The Shared Services panel adopts this plan to hire Data Collectors to collect, verify and update all property inventory within Schoharie County. This data will then be transferred to our countywide database.

* The data collectors will be County employees, paid by a local government efficiency program via grant funds through the Department of State. Commencing in 2021 to be completed by the end of 2024.

*After all grant funds are extinguished it will become an ongoing program of data collection and verification throughout the whole County, funded at the County level.

* This Data Collection proposal is being done to modernize County government and would give the town assessor and the town boards more local control over the equalization process.