

COUNTY DIRECTOR ORIENTATION

Student Reference Manual

New York State Department of Taxation and Finance
Office of Real Property Tax Services



June 2013

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County Director Orientation Manual
County Director Regional Training Coordinators
8/7/2020

County Director	Region	County	Phone #	email
Tom Bloodgood	Central	Schuyler	607-535-8118	tbloodgood@co.schuyler.ny.us
Lexie Delurey	North	Warren	518-761-6466	delureyl@warrencountyny.gov
Sean Mathews	South	Rockland	845-364-3875	mathewss@co.rockland.ny.us
Vacant	West			

COUNTY DIRECTOR ORIENTATION
Suggested Schedule for Training

TOPIC	TIME FRAME	TOTAL TIME
Section 1: Introduction	8:00 - 9:00	1 Hour
Section 2: NYS ORPTS	9:00 - 9:45	45 Minutes
Section 3: RPTS	9:45 - 10:15	30 Minutes
<i>Morning Break</i>	10:15 - 10:30	15 Minutes
Section 4: Qualification/ Training/ Certification for County Directors and Assessors	10:30 - 11:00	30 Minutes
Section 5: Interaction between County Offices and Assessors	11:00 - 12:00	1 Hour
<i>Lunch Break</i>	12:00 - 1:00	1 Hour
Section 6: NYS ORPTS Regional Support Services	1:00 - 2:15	1 Hour 15 Minutes
Section 7: Planning and Conducting BAR Training	2:15 - 2:45	30 Minutes
Section 8: Assessor Orientation Training	2:45 - 3:15	30 Minutes
<i>Afternoon Break</i>	3:15 - 3:30	15 Minutes
Section 9: Correction of Errors	3:30 - 4:15	45 Minutes
Section 10: Questions and Answers	4:15 - 4:30	15 Minutes

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
I. Introduction	<p><i>Note: Handouts/references with web links listed may not have a hard copy provided. This was done to provide the most current information possible while keeping the overall size and scope of this manual manageable. A PowerPoint web reference containing these links has been provided on CD for your convenience.</i></p>		
<p>A. Self/Students</p> <p>B. Overview of the session</p> <p>C. Counties role - liaison between State and local government</p> <p>D. County Director Duties</p> <ol style="list-style-type: none"> 1. Origin of R.P.T.S. 2. Types of Duties <ol style="list-style-type: none"> a. Mandates (by statute) b. Optional (by statute) c. Locally imposed 3. Director of Real Property Tax Services 	ORPTS Staff	<p>RPTL Town Assessment Administration Calendar</p> <p>Assessment Calendar Key Dates</p> <p>Real Property Tax Cycle Pamphlet</p> <p>Current Summary of Real Property Tax Legislation: https://www.tax.ny.gov/research/property/legal-information.htm</p> <p>NYS Association of County Directors www.nysacdrpts.org</p> <p>NYS Association of Counties www.nysac.org</p>	ORPTS
<p>II. NYS ORPTS</p> <p>A. What is ORPTS?</p> <ol style="list-style-type: none"> 1. Familiarize with ORPTS mission/goals 2. ORPTS organizational structure 3. Parts of organization and their responsibilities/functions 4. Other products and services <ol style="list-style-type: none"> a. Manuals, Forms, Pamphlets 5. How to contact agency staff 	ORPTS Staff	<p>Legal Resource Information</p> <p>Who to Contact at ORPTS: https://www.tax.ny.gov/research/property/regional/crmlist.htm</p> <p>Forms and Instructions listing: www.tax.ny.gov/forms/orpts_cur_forms.htm</p> <p>Rules for Real Property Tax Administration www.tax.ny.gov/research/property/legal/rules_index.htm</p> <p>Uniform Assessment Standards: www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm</p>	ORPTS

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>III. RPTS</p> <ul style="list-style-type: none"> A. Director of Real Property Tax Services <ul style="list-style-type: none"> 1. Independent function 2. Non-subordinated to another agency head B. NYS Association of County Directors of Real Property Tax Service C. Annual Association Dues (benefits) D. NYS Assessors Association (benefits of County to be a member) 	Co. Director	<p>NYS Association of County Directors (NYSDCRPTS) website www.nysacdrpts.org</p> <p>ORPTS Regional Offices https://www.tax.ny.gov/research/property/regional/regional-offices.htm</p> <p>NYS Assessors Association (NYSAA) website www.nyassessor.org</p> <p>NYS Association of Counties www.nysac.org</p>	Co. Director
<p>IV. Qualification / Training / Certification for County Directors and Assessors</p> <ul style="list-style-type: none"> A. History B. Minimum Qualifications C. Basic course of training D. Continuing Education E. Recertification F. Non-Compliance and Enforcement 	ORPTS Staff	<p>Part 8188 - Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel: http://www.tax.ny.gov/research/property/legal/rules_index.htm</p> <p>EdServices Training Homepage: www.tax.ny.gov/research/property/assess/training/index.htm</p>	ORPTS

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TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>V. Interaction between County Offices and Assessors</p> <p>A. Review RP-5217 forms / deeds</p> <p>B. Tax Map review/modifications/additions/ corrections</p> <p>C. Difference between Assessment Rolls and Tax Rolls</p> <p>D. Printing of Assessment Rolls/Tax Rolls</p> <p>E. Levy and Extension of Taxes</p> <p>F. Tax Enforcement</p> <p>G. Forms available at RPTS</p>	<p>Co. Director</p>	<p>Real Property Transfer Report: https://www.tax.ny.gov/pdf/current_forms/orpts/rp5217.pdf</p> <p>Article 9 - Levy and Collection of Taxes</p> <ul style="list-style-type: none"> -Selected Opinions of State Office of Real Property Tax Services -Selected Opinions of State Comptroller <p>RP-5217 General Information: www.tax.ny.gov/research/property/assess/rp5217/index.htm</p> <p>RP-5217 Instructions: www.tax.ny.gov/pdf/current_forms/orpts/rp5217pdfins.pdf</p> <p>RP-5217 FAQ's: www.tax.ny.gov/research/property/assess/rp5217/faqs_pdf.htm</p> <p>Tax Mapping in NYS: https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm</p> <p>Online Assessment Data: https://www.tax.ny.gov/pit/property/assess/local/default.htm</p>	<p>Co. Director</p>

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VI. NYSORPTS Regional Support Services</p> <p>A. RPS Technical Assistance</p> <ol style="list-style-type: none"> 1. What is RPS <ol style="list-style-type: none"> a. Purpose b. Components c. History 2. What services the region offers <ol style="list-style-type: none"> a. Conversions b. Training c. Processing d. Sales Reporting e. Program Support f. Micro and network support 3. How to request the services 4. What is needed (min. system requirements) <p>B. Reassessment Project Support</p> <ol style="list-style-type: none"> 1. Types of projects 2. Assistance offered by region 3. How to request 4. What is needed on the local level <p>C. State Aid</p> <ol style="list-style-type: none"> 1. Aid for Cyclical Reassessment 2. Consolidation Aid 3. Applications 4. Regional Assistance Available 	<p>ORPTS Staff</p>	<p>Web References:</p> <p>RPS Support www.tax.ny.gov/research/property/assess/rps/index.htm</p> <p>Sales Reporting www.tax.ny.gov/research/property/assess/sales</p> <p>Advisory Appraisals www.tax.ny.gov/research/property/valuation/advisory.htm</p> <p>ORPTS' State Aid webpage www.tax.ny.gov/research/property/assess/state_aid/index.htm</p> <p>The Market Value Survey https://www.tax.ny.gov/research/property/legal/procedures/index.htm</p> <p>Understanding the Equalization Rate www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf</p> <p>Rate Complaints and Procedures https://www.tax.ny.gov/research/property/assess/rate_doc.htm</p> <p>Current Equalization Rate information from ORPTS' website www.tax.ny.gov/research/property/assess/eqratescounty.htm</p> <p>Property Taxes and Assessments: Links and Information for New Local Officials www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf</p> <p>PDC Reference Material www.tax.ny.gov/research/property/assess/pdc.htm</p> <p>Overview of Full Value Measurement Process https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program(04-15).pdf</p>	<p>ORPTS</p>

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TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VI. NYSORPTS Regional Support Services (cont'd.)</p> <p>D. Regional Training</p> <ol style="list-style-type: none"> 1. Types of Training 2. Regional Services <p>E. Market Value Survey</p> <ol style="list-style-type: none"> 1. Reassessment 2. Non-reassessment <ol style="list-style-type: none"> a. Inventory gathering b. CAMA c. Field Review d. Informal meetings <p>F. Equalization Rates</p> <ol style="list-style-type: none"> 1. What is an equalization rate? 2. Why are equalization rates needed? 3. Methodology 4. Data Review <p>G. PDC Process</p> <ol style="list-style-type: none"> 1. Review of Market Areas/Trend Definition 2. Guides to PDC 3. PDC Documents <p>H. Additional Assistance</p> <ol style="list-style-type: none"> 1. What is available <ol style="list-style-type: none"> a. Publications/ PR b. Legal Services c. Communications/ Research d. Tax Mapping/ Geographic Information Systems (G.I.S.) 2. How to request services 	<p>ORPTS Staff</p>	<p>Guidelines for PDC: www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf</p> <p>Overview of Pre-decisional Collaboration Process https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process(04-15).pdf</p> <p>Handouts:</p> <p>What is Pre-Decisional Collaboration</p> <p>Review of Market Areas/Definition</p> <p>COD and PRD Defined</p> <p>Decision Matrix</p> <p>Measuring Assessment Uniformity</p> <p>What is Sales Chasing</p> <p>SPDAV Definition and Importance</p> <ul style="list-style-type: none"> - SPDAV Output Explanations - Horseheads 2010 Sample SPDAV Results <p>Sample Documents (Optional):</p> <p>Description of Charts for Pre-Decisional Collaboration (sample charts)</p> <p>3 years NBHD analysis/Regression estimate comparison</p> <p>County specific spreadsheet with 5 years of ORPTS' trends <i>(2010 Chemung Trends)</i></p> <p>County specific Residential trend area map</p> <p>County specific reassessment activity map</p>	<p>ORPTS</p>

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<p>VII. Planning and conducting Board of Assessment Review (BAR) Training</p> <p>A. Schedule the session</p> <ol style="list-style-type: none"> 1. Notice to ORPTS <ol style="list-style-type: none"> a. Data changes regarding BAR members b. Details of the session <ol style="list-style-type: none"> i. Date ii. Time iii. Location 2. Advise appropriate BAR members <ol style="list-style-type: none"> a. Early sessions (if applicable) b. Normal session <p>B. Conduct the session(s)</p> <ol style="list-style-type: none"> 1. Lesson plans (provided by ORPTS) 2. Classroom requirements <ol style="list-style-type: none"> a. Adequate lighting b. Sufficient space for tables and chairs c. Adequate electrical outlets to handle visual equipment d. Adequate ventilation, heating and cooling e. Isolation from excessive noise (next to boiler room) <p>C. Forward rosters to ORPTS within 5 working days</p> <p>D. Distribute Certificates of Attendance</p> <ol style="list-style-type: none"> 1. BAR members 2. Municipal clerk (copy) 	<p>Co. Director</p>	<p>BAR Materials Training Packet (How to Access Materials)</p>	<p>NYSORPTS</p>
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TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VIII. Assessor Orientation Training</p> <ul style="list-style-type: none"> A. Schedule the session <ul style="list-style-type: none"> 1. Notice to ORPTS 2. Notice to new assessors B. Conduct the session <ul style="list-style-type: none"> 1. Lesson plans 2. Reference/course materials 3. Classroom requirements <ul style="list-style-type: none"> a. Adequate lighting b. Sufficient space for tables and chairs c. Adequate electrical outlets for audio/visual equipment d. Adequate ventilation, heating and cooling e. Isolation from excessive noise and traffic 4. Class rosters C. Enrollment and attendance roster to ORPTS within 5 work days D. Distribute Certificates of Attendance <ul style="list-style-type: none"> 1. Assessor 2. Copy to clerk of assessor's local municipality 	<p>Co. Director</p>	<p>Assessor Orientation Training Information</p> <p>How to Access Orientation Course Materials</p>	<p>NYSORPTS</p>

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TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>IX. Correction of Errors</p> <ul style="list-style-type: none"> A. Importance of processing Correction of Errors (C.O.E.) according to the C.O.E. law sections 550 thru 559 R.P.T.L. B. Overview of administrative procedures for processing C.O.E. C. Explanations of each of the sections of C.O.E. law D. Explanation of Section 550 Definitions E. Explanation of C.O.E. process and functions required under Section 554 correction of errors on tax rolls F. Explanation of the C.O.E. process and functions required under section 556 refunds of taxes G. Explanation of correcting tentative and final assessment rolls through the Board of Assessment Review 	<p>Co. Director</p>	<p>Section 550 Real Property Tax Law Definitions</p> <p>Administrative Correction of Errors Outline</p> <p>Blank Forms: RP-552, RP-553, RP-554, RP-556, RP-556-b</p> <p>Samples of Correction of Errors Forms</p> <p>Web Reference:</p> <p>Corrections Forms: www.tax.ny.gov/forms/orpts/correction.htm</p> <p>Administrative Correction of Errors Outline www.tax.ny.gov/pdf/publications/orpts/correctionoferrors.pdf</p> <p>Corrections of Errors and STAR www.tax.ny.gov/pit/property/star/correction_of_errors.htm</p>	<p>Co. Director</p>
<p>X. Questions and Answers</p> <ul style="list-style-type: none"> A. Remaining questions/concerns B. Course Evaluation C. Completion Certificate D. Optional Director Meeting * 	<p>ORPTS Staff & Co. Director</p>	<p>Course Critique Form</p> <p>County Director Orientation Completion Certificate</p>	<p>NYSORPTS</p>

* **OPTIONAL:** *It is suggested that the new director spend at least one day with another director to see how things work and get a feel for the job.*

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section I - Introduction
- III. **TIME:** 1 Hour
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will be:
1. Familiar with the role of the County Director acting as a liaison between the State and local government.
 2. Familiar with the origin of their position.
 3. Have an understanding of their duties mandated by statute.
 4. Have an understanding of their optional duties by statute.
 5. Have an understanding of their locally imposed duties.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

***Note:** Web References may not have a hard copy provided in the manual. This has been done intentionally to provide the most current information possible. The web is often your best resource for up to date information.*

Web References:

Summary of Real Property Tax Legislation
<https://www.tax.ny.gov/research/property/legal-information.htm>

NYS Association of County Directors
www.nysacdrpts.org

NYS Association of Counties
www.nysac.org

Handouts:

RPTL Town Assessment Administration Calendar

Assessment Calendar Key Dates

Real Property Tax Cycle Pamphlet

COUNTY DIRECTOR ORIENTATION

I. Section I - Introduction

A. Self/Student

Instructor should take the time to provide background information to the student as to their current job, phone number where they can be reached, etc. Ask the students to provide some background on themselves as well. This will assist the instructors in determining current knowledge, skills and abilities which will help focus the training session on those areas which need more information sharing.

B. Overview of the Session

At this time the instructors may choose to briefly review the outline for the days Orientation session. Expectations of both the student and the instructors can be stated and agreed upon. The session can be customized to best meet the needs of the incoming director.

C. Counties role - liaison between State and local government

Instructors should review with the student the role he will be playing as liaison between the State and local government. A discussion of different state and local agencies that the student will be dealing with may be helpful.

D. County Director Duties

1. Origin of R.P.T.S.

a) The instructor should explain Chapter 957(Laws of 1970).

b) Explain when Article 15-A was added and why:

- Sole Assessor
- Independent Board of Assessment Review
- County Real Property Tax Services Agency

c) Discuss the first major reform of the Real Property Tax in 50 years.

d) Directors are appointed: - Section 1530(3)(a)

On the basis of their knowledge of principles and methods relating to the assessment of real property.

On their Executive experience

On their Administrative experience

For a six year term

COUNTY DIRECTOR ORIENTATION

2. Types of Duties

A County Director's duties fall into three categories:

- Mandated by statute
- Optional by statute
- Locally imposed

i. Duties mandated by statute (Primary mandated duties are found in Section 1532)

- Maintain tax maps in current - Sections 1532(1)(a)
- Advise local assessors on assessment administration - Section 1532(1)(c)
- Cooperate with the State Board in providing training - Sections 1532(1)(e), 523(2)(b), 310(6)
- Provide advisory appraisals of moderately complex 1532(1)(b) properties - Section 1536(1), 9 NYCRR, Section 195-2.3
- Provides local assessor with appraisal cards - Section 1532(1)(d)
- Provides County Equalization agency with needed information (tax apportionment) - Section 1532(2)(a)
- Coordinates countywide revaluations (data collection) - Section 1532(2)(b)
- Prepares annual reports as required by: - Section 1532(2)(c)
 - * County legislative body
 - * State Board of Real Property Services
- Provide county clerks, upon request, tax map identification numbers of all parcels within an agricultural district - Section 1532(2)(d)
- Identify for county clerks by the tax identification number, those parcels with the county that have received agricultural assessments within the past year - Section 1532(2)(e)
- Serve on any county agricultural and farmland protection board established in the county - Section 1532(2)(f)

To find the most current Summary of Real Property Tax Legislation check the ORPTS website here:

<https://www.tax.ny.gov/research/property/legal-information.htm>

COUNTY DIRECTOR ORIENTATION

a. Specific mandated duties

- Upon the request of a property owner, the county director reports to the appropriate tax levying body when a collecting officer acts to extend a tax. - Section 551-a(4)
- A list of the Residential Assessment Ratio for each municipality in the county is on file with the county director. - Section 738(1)(c)
- The lists of approved assessments of taxable State lands in each municipality are sent to the county director. - 9 NYCRR Section 199-7.1(b)
- In addition, the county director performs specific duties in the correction of errors on assessment and tax rolls. - Title 3 of Article 5 RPTL
 - * The county director investigates the facts underlying a request to correct an error and reports conclusions to the appropriate tax levying body.
 - * Correction of clerical errors and certain unlawful entries on tax rolls. - RPTL Section 554
 - * Correction of clerical errors and certain unlawful entries on tax rolls for purposes of refunds. - RPTL Section 556
 - * Correction of errors in essential fact on tax rolls. - RPTL Section 556-a
 - * Correction of certain errors substantial in number and identical in nature. - RPTL Section 556-b
- There are requirements for the county director to furnish notice in certain situations.
- Notifies the State Board of the appointment or election of an assessor. - 9 NYCRR Section 8188-2.5(a)

b. Miscellaneous mandated duties

- Must transmit corrections to sales reporting forms to the county equalization agency. - Id., Section 191-2.5(b)
- Must furnish information for State Board advisory appraisals. - Id., Section 195-3.3

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ii. Optional duties (by statute)

Section 1532 provides that the county legislative body may, by resolution, authorize the county director to perform duties.

- May assist in the disposition and sale of property acquired by the county through foreclosure for nonpayment of taxes. - Section 1532(3)(a)
- May supply cities or towns with assessment rolls and other forms used in the administration of the real property tax. - Section 1532(3)(c)
- Supervise the appraisal of property and the preparation of assessment rolls for assessing units that have entered into agreements with the county pursuant to RPTL §1537 (1532(3)(d)).

Additionally, the county legislative body may authorize the county director to process sales reporting forms (RP-5217).

- The county director may transmit these forms from the recording officer to the county equalization agency. - Sections 574(1); 1532(3)(b); 9 NYCRR Section 191-2.3(a)

iii. Locally imposed duties

We have taken the position that section 1530 required the county real property tax service agency to be an independent arm of county government. - *Noting that the structural organization of a county does vary depending upon the individual needs of the county, the determination as to whether the agency is to be a separate agency or department, or whether it should be included as part of an existing or new department, is one to be made by the county. However, whatever the determination, the independent character of the agency should be preserved. (3 Op. Counsel SBEA No. 99).*

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3. Director of Real Property Tax Services

Precise organizational structure varies from county to county
(*Feel free to discuss some of the differences you have observed*).

a) Independent function

- Structure must provide for independence.

b) Non-subordinated to another agency head

Local Governments have the power to:

- Determine the “hours of work of local appointees”, - N.Y. Const., Art. 9, Section 2(c)(1), Municipal Home Rule Law, Section 10(1)(a)(1)
- assign an individual to perform the duties of county director, on a less than full-time basis, and
- those of another office of county government. This is proper so long as the two offices are not incompatible, i.e., that neither office has the right to interfere with the functioning of the other. - O'Malley v. Macejka, 44 N.Y. 2d 533, 378, N.E. 2d 88, 406 N.Y.S. 2d 725 (1978)

Note: *Handouts for the Real Property Tax Law Town Assessment Administration Calendar, Assessment Calendar, and Real Property Tax Cycle pamphlet may be given to the student and discussed.*

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LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section II - NYS ORPTS
- III. **TIME:** 45 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding of the mission and goals of the Office of Real Property Tax Services.
 2. Become familiar with the ORPTS organizational layout and aware of different responsibilities and functions of major work areas.
 3. Be able to contact agency staff for assistance in obtaining specific information.
 4. Become aware of major products and services offered by the Office of Real Property Tax Services.
 5. Know how to obtain resource information from ORPTS through the internet.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

Who to Contact at ORPTS

<https://www.tax.ny.gov/research/property/regional/crmlist.htm>

Forms and Instructions listing

www.tax.ny.gov/forms/orpts_cur_forms.htm

Rules for Real Property Tax Administration

www.tax.ny.gov/research/property/legal/rules_index.htm

Uniform Assessment Standards

www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm

Handouts:

Legal Resource Information Sheet

COUNTY DIRECTOR ORIENTATION

II. NYS ORPTS

A. What is ORPTS?

The Office of Real Property Tax Services (ORPTS), a division within the New York State Department of Taxation and Finance, oversees local assessment administration. The division works directly with county and municipal officials to improve the fairness of property assessments.

1. Familiarization with ORPTS's mission/goals

The primary mission of ORPTS is *"To lead the State's efforts to support local governments in their pursuit of real property tax equity."*

ORPTS's goal is a unified real property tax administration system forged by an alliance of the State and local governments.

2. ORPTS's Organizational Structure

ORPTS relies on a strategic plan and a core-process system to reach its goals and objectives -- a process that engages all employees in these pursuits and which changes over time to provide the most efficient and effective results.

The process is team-oriented, with a heavy reliance on ORPTS's regional offices to provide the services and products that the local assessment community and other customers want and need. Each region covers a defined geographical area of the State so that staff are located as close as possible to the local assessment officials and assessing units they serve. This structure provides consistency, flexibility and familiarity that local assessment officials and ORPTS's staff, alike, find productive.

3. Parts of the organization and their responsibilities/functions

The responsibilities of ORPTS include (but are not limited to):

- measuring the total market value of each town and city to establish equalization rates and other ratios used to apportion property taxes and state aid,
- developing values of taxable state-owned-land to protect the rights of New York State as a property taxpayer,
- providing state aid to cities, towns and counties to encourage fair and efficient assessing practices,
- determining special franchise values for utility property in the public right-of-way,

COUNTY DIRECTOR ORIENTATION

- establishing STAR property tax exemptions to reduce homeowners school tax bills,
- certifying and training local assessors to assist them with determining assessments, and
- setting railroad ceilings.

ORPTS Major Program Areas:

Regional Services Bureau (RSB)

ORPTS maintains its principal office in Albany and extends its operations through regional offices in Batavia, Newburgh, Syracuse, and Albany (northern region). The agency also maintains a satellite office in Ray Brook.

Regional staff support and monitor a high number of reassessments throughout the state and provide important local government assistance. In addition, staff also successfully administer other duties such as state aid determinations, assessor training, forest land valuation, local assessment support and guidance, and RPS support. RPS is a computerized assessment administration and property-valuation system developed, maintained and distributed by ORPTS.

Additional information on regional support services can be found in Section-VI of this course.

Equalization and Central Services Bureau (ECSB) - business units:

- Equalization Rates
- Data Management Unit (DMU) - Sales Reporting
- Real Property System (RPS)
- Educational Services (EDS)
- Special Rates, STAR/SDIV
- GIS / Tax Mapping
- State Aid / State Owned Land

Equalization Rates - Among ORPTS' core roles is the annual establishment of state equalization rates for every city, town and village assessing unit statewide. The major uses of the rates include:

- ✓ the apportionment of taxes by school districts and counties
- ✓ the determination of state aid to education
- ✓ the determination of various assessments and exemption amounts
- ✓ the use of the rates by taxpayers to show inequities in assessments

ORPTS also establishes several other rate products including: special ratios, class ratios, class equalization rates, apportionment rates, segment rates and special equalization rates. These other products are used for various purposes including apportionment of taxes and determination of tax and debt limits for local governments.

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Data Management - The agency is responsible for collecting, editing and maintaining data for the approximately 400,000 real property transfers that occur each year. ORPTS' Data Management Unit (DMU) collects this data and puts it into a standard format that can be used by the other departments in the agency for use in determining full values for equalization rates and for checking the uniformity of assessments in local municipalities.

Real Property System (RPS) - New York is one of the few states in the nation that develops and supports computer software (known as the Real Property System or RPS) for use by municipalities in local assessment administration. The currently supported version of RPS is RPSV4. It offers local governments a uniform means of producing mandated assessment products. In addition, the RPS system provides a means for maintaining inventory information for all properties in an assessing jurisdiction, as well as a system for undertaking mass appraisal. ORPTS has begun planning for the release of RPSV5.

School Tax Relief (STAR) Program - The Basic and Enhanced STAR exemptions are the only state-funded property tax exemptions in New York State. ORPTS annually calculates STAR exemption amounts for each of the state's 983 city, town and county assessing units. School districts are directly reimbursed by New York State for the tax savings provided to homeowners.

School District Income Verification (SDIV) - The SDIV Program brings together school districts, BOCES districts, and state agencies in order to provide the most accurate school district personal income wealth measurement possible.

State Aid - New York State has several aid programs available to localities for maintaining equitable assessment rolls. Aid is also available to assessing units that achieve greater efficiency in administering the property tax. Section 1573 of the Real Property Tax Law provides the statutory framework for each of these programs. For the latest information stay in touch with your ORPTS Customer Relationship Manager.

State Owned Land - Unit is responsible for determining the taxable status of various acquisitions by the State of New York and reviewing and approving the assessments of all taxable state-owned property.

Educational Services - ORPTS administers a statutorily mandated training and certification program for assessors, county directors of real property tax services and real property appraisers. All newly appointed or elected assessors and county directors must complete a basic course of training and obtain certification. Appointed assessors and sole elected assessors, as well as county directors, are also required to meet annual continuing education requirements.

COUNTY DIRECTOR ORIENTATION

Valuation Services Bureau (VSB) - VSB responsibilities include:

- Data Collection, Commercial, Industrial Utility
- Regional Product Delivery, Full Value Measurement
- Valuation Support
- Special Franchise, Railroad Ceilings, Utility Inventory Reporting
- Auditing, Obsolescence, Internal Control Unit
- Agricultural Values

Advisory Appraisal Program - The Advisory Appraisal program provides services defined in Section 1544 of the Real Property Tax Law. This program supports municipal reassessment programs by supplying values of complex utility property to the assessor upon their request.

Railroad Ceiling Program - Sections 489-e and 489-ee of the Real Property Tax Law require ORPTS to provide Railroad Ceiling values to assessors. These values set the maximum taxable assessed value that can be applied to railroad ceiling property.

Property Tax Programs for Agriculture - The Agricultural Assessment Values program is part of the Agricultural Districts Law (Article 25AA of Agriculture and Markets Law). Agricultural assessments provide property tax relief to farmland in areas where nonagricultural pressures cause land to be valued higher than the agricultural assessment value.

Special Franchise Assessments - Real Property Tax Law Section 600 establishes ORPTS as the assessor for utility property located in the public right of way. ORPTS determines these Special Franchise values annually.

Oil & Gas Unit of Production Values - Real Property Tax Law Section 594 establishes the methodology by which oil and gas wells in production are to be assessed in New York State. ORPTS is responsible for determining a Unit of Production Value, which is a component in that process. ORPTS annually provides these values to each assessing unit that has oil and gas wells in production.

4. Other ORPTS products and services

The Office of Counsel provides legal advice, including Opinions of Counsel, to the assessment community and other local officials concerning all phases of real property tax administration. As attorneys to ORPTS, the Office of Counsel provides legal assistance to ORPTS staff in the performance of their functions, as well as providing legal advice on program areas for staff.

COUNTY DIRECTOR ORIENTATION

ORPTS Communications Office provides weekly updates entitled '*Assessment Community Weekly*' via listserv communications with valuable information of interest to the assessment community. Updates and archive can be found here: www.tax.ny.gov/research/property/acw/

The Office also provides a variety of publications for local government and taxpayer use, including the *Job of the Assessor*, *Q&As on the Veteran's, Senior Citizen's and STAR exemptions*, *Reassessment and Your Property Tax*, *How the Real Property Tax Works*, *How to File a Complaint on Your Assessment*, and a listing of *all* of the Agency's publications.

a. Manuals, Forms and Pamphlets

Instructors should explain to the students the different options or methods to obtain manuals, forms, or pamphlets from ORPTS. Remind the students about the ORPTS website which is a valuable resource to obtain this and other information:

www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm

5. How to contact agency staff

Customer Relationship Managers (CRMs) are the local officials' first point of contact with ORPTS. By contacting your CRM first, you ensure that your county-specific liaison will be aware of any issues affecting your office. If your CRM isn't able to resolve your issue or answer your question, he or she can likely identify the individuals or resources necessary to do so.

Regional contacts:

<https://www.tax.ny.gov/research/property/regional/crmlist.htm>

General agency contact information can be found here:

<https://www.tax.ny.gov/research/property/regional/contact.htm>

To contact individual ORPTS employees from Muni Pro:

1. From the home page, select Municipal Profiles
2. Select "Search for an Official's or Company's Name"
3. Select "ORPTS employees"
4. For the full list of ORPTS employees, leave the box blank and click "Search"
5. For an individual, enter the individual's last name and click "Search"

COUNTY DIRECTOR ORIENTATION

Lesson Plan

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section III - RPTS
- III. **TIME:** 30 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding of the function of the Director of Real Property Tax Services.
 2. Be aware of the NYS Association of County Directors of Real Property Tax Service.
 3. Understand the benefits of a County Director being a member of the NYS Assessors Association (NYSAA).
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- NYS Association of County Directors (NYSDCRPTS) website:
www.nysacdrpts.org/
- ORPTS Regional Offices:
www.tax.ny.gov/about/orpts/regions.htm
- NYS Assessors Association (NYSAA) website: www.nyassessor.org/
- NYS Association of Counties: www.nysac.org

COUNTY DIRECTOR ORIENTATION

III. *RPTS*

A. Director of Real Property Tax Services

The Director of Real Property Tax Services is a liaison between State and Local (City, Town, Village) governments.

1. Independent function
2. Non-subordinated to another agency head

Almost every function required by a city, town or village in regard to the Real Property Tax is governed by Real Property Tax Law or the Office of Real Property Tax Services Rules and Regulations. It is the county's job to see that the Real Property Tax is administered according to the law, rules and regulations.

B. NYS Association of County Directors of Real Property Tax Service

The NYS Association of County Directors of Real Property Tax Services began in 1971. As an association, the professional goal is to create and preserve tax equity within and between all municipalities.

Each new director is required to take state training and become certified. Once accomplished, the association has a committee that tests each new director. This is done to ensure that professional, dedicated, knowledgeable people are Directors of Real Property Tax. It is considered an honor to become a Certified County Director and have the professional designation CCD follow your name as County Director.

The association generally meets twice a year. Once for an Annual Summer Conference and again for a winter Conference. Conferences offer training opportunities and a wealth of information.

In addition to the annual conferences, the counties within each region often meet to keep abreast of new laws, concerns, problems, etc.

For more information on the regional breakdowns see:

<https://www.tax.ny.gov/research/property/regional/regional-offices.htm>

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C. Annual Association Dues

Dues paid to the State Director's Association are used for numerous things such as:

- Paying speakers/teachers for our conferences.
- Paying for a liaison at the New York State Association of Counties (NYSAC) to work with and for us on only Real Property Tax Legislation.
- Paying for misc. Items to make our conferences more enjoyable and less expensive for each county.
- Paying for flowers to directors who are ill or to their families, should they pass away.

Additional information relating to the NYS Association of Director of Real Property Tax Services can be found on their website:

www.nysacdrpts.org

A copy of the official by-laws can be found in the About Us section toward the bottom of the page.

D. New York State Assessors' Association (NYSAA)

The assessors have their own state association and training sessions. County Directors can learn much from attending assessor association functions.

County Directors are urged to belong to the State Assessors' Association. The cost to attend seminars and training sessions is reduced for assessor association members.

Additional information on the NYS Assessors' Association can be found on their website at: www.nyassessor.org/

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section IV - Qualification / Training / Certification for County Directors and Assessors
- III. **TIME:** 30 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Become familiar with the training and certification program for assessors and county directors.
 2. Have an understanding that much of the basic training is provided and supported by a combination of Educational Services, ORPTS program units and Regional Support Services.
 3. Understand that all assessors and county directors must participate in the training program at various levels depending upon their position requirements.
 4. Understand that County Directors will not only be responsible for keeping up on their own training requirements, but they may also need to monitor and assist assessors with training compliance.
 5. Be aware of the various aspects of the training program: Minimum Qualification Standards, Basic Course of Training, Continuing Education, Recertification, Non-Compliance and Enforcement.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web Reference:

20 NYCRR 8188 Rules - Minimum Qualifications, Training and Certification:

http://www.tax.ny.gov/research/property/legal/rules_index.htm

EdServices Training Homepage:

<http://www.tax.ny.gov/research/property/assess/training/index.htm>

IV. *Qualification / Training / Certification for County Directors and Assessors*

A. History

In 1970, the RPTL was amended to require the State Board to establish minimum qualifications as well as training and certification programs for:

- Appointed Assessors
- County Directors
- Real Property Appraisers

This led to the establishment of a training unit within the State Division of Equalization and Assessment which has responsibility for administering training and certification programs. Today, Educational Services is the work unit within the Office of Real Property Tax Services (ORPTS) administering the training and certification programs.

In 1982, the RPTL was amended to extend certification and training requirements to elected assessors and assessor candidates. In 1986, the RPTL was once again amended to include acting assessors in office longer than 6 months.

A 1990 amendment required that the approximately 3,900 Board of Assessment Review (BAR) members attend a course in assessment practices at the beginning of their term in office.

A 1997 statutory change authorized the state to reimburse elected assessors for costs incurred when they complete continuing education training programs (RPTL §318(4)).

An additional statutory change (in 2005) required certification for assessors in the City of New York beginning in 2006.

B. Minimum Qualifications

- Appointed Assessors
- County Directors
- Candidates for Assessor
- Real Property Appraisers

Qualification standards include a combination of varying levels of education from high school to graduate degrees and experience in an occupation involving the valuation of real property.

The appointing authority or local civil service office has the responsibility

to provide Educational Services with a completed Application for Qualifications Review form prior to appointing an assessor or county director to office. ORPTS is responsible for reviewing and approving the applications and notifying the municipality or county.

Elected assessors are not required to meet minimum qualification standards. Elected assessors have residency and age requirements.

Part 8188, Minimum Qualification Standards can be found here:
www.tax.ny.gov/research/property/legal/rules_index.htm

Information on qualification requirements can also be found on the Educational Services training homepage under *Qualifications*:
www.tax.ny.gov/research/property/assess/training/index.htm

C. Basic Course of Training

All assessors, candidates for assessor and real property appraisers must successfully complete certain components to attain their basic certification. The basic course of training is periodically revised by rule amendments. Current information can be found on the Training webpage.

Assessors must complete the Basic Certification training program within three years of beginning an initial term of office. In addition, they must show progress and earn an Interim Certificate each year by completing certain components.

The powers and duties of County Directors are prescribed in Real Property Tax Law (RPTL §1532). In order to carry out such duties as tax mapping, advisory appraisals, and supporting assessment functions within their counties, County Directors must be trained and certified as prescribed in (RPTL §1530).

County Directors must complete components to attain their basic certification within a four year timeframe. County Directors must also show progress and earn an Interim Certificate each year by completing certain requirements.

The State Certified County Director designation is awarded after successful completion of the basic training program. County directors must show progress toward certification and earn an Interim Certificate each year by completing:

- orientation, ethics and two (2) or more components in the first year
- a total of five (5) or more components by the end of the second year
- a total of eight (8) or more components by the end of the third year in office

Basic Certification Training Program - Required Courses for County Directors:

- County Director Orientation
- Fundamentals of Assessment Administration
- Ethics
- Cost, Market and Income Approach to Value
- Fundamentals of Data Collection
- Fundamentals of Mass Appraisal
- Introduction to Farm Appraisal
- Fundamentals of Tax Mapping
- Fundamentals of Tax Collection and Enforcement
- Commercial / Industrial Valuation

The ORPTS training schedule can be found online here:

www.tax.ny.gov/research/property/assess/training/schedule.htm

Some valuation components are provided by the NYS Assessors Association and other professional training vendors.

Training offered by the NYS Assessors Association (NYSAA) can be found on their website: www.nyassessor.org/

The NYS Association of County Directors of Real Property Tax Services teaches the Fundamentals of Tax Mapping and Fundamentals of Tax Collection and Enforcement seminars. These half-day seminars are offered periodically as the need arises.

D. Continuing Education (CE) is required for:

- Sole Assessors
- County Directors

To ensure a knowledge base of assessment and valuation principles that is current, accurate and ongoing.

- A continuing education year begins October 1 and ends Sept. 30.
- An average of 12 CE credits are required to be completed each year
- Banking of credits is allowed only one year beyond the current year
- CE credits can be applied back only one CE year

Credits are awarded on an hourly basis. One training hour equates to one CE credit hour.

The program is designed to be flexible to permit the individual to attend training which suits his or her needs and interests as long as:

- the training emphasizes property valuation and assessment administration
- the training helps the individual to perform his/her job duties

CE Credits are awarded for:

- ORPTS courses and educational presentations at conferences
- seminars and presentations sponsored by organizations such as the NYS Assessors' Association, NYS Association of County Directors of Real Property Tax Services, International Association of Assessing Officers, Institute of Assessing Officers and other professional organizations.
- privately sponsored courses that are requested by individuals and approved by ORPTS

Members of elected boards of assessors may participate.

E. Recertification is Required for Assessors and County Directors

Recertification requirement: Completion of an approved ethics course is required for certified assessors and county directors no more than one year prior to or one year after re-appointment or re-election to office.

F. Non-Compliance and Enforcement (RPTL §322)

Educational Services monitors compliance with certification, interim certification, and recertification and continuing education requirements for local government officials. Educational Services does as much as possible to help those who fall into non-compliance to become certified and maintain continuing education compliance.

If an assessor falls into non-compliance, that person is subject to a removal hearing, pursuant to RPTL, §322. A county director is likewise subject to a removal hearing pursuant to RPTL §1530 (e) and revocation of his or her appointment to office. Removal hearings are time consuming and expensive and therefore not the preferred method of resolving a non-compliant situation.

The goal in Educational Services is to help individuals to become certified and remain in compliance. County Directors often help assessors who are falling into training jeopardy and can reach out to Educational Services on the assessors' behalf. Educational Services tracks the training records and will share training reports with Directors upon request. Call or email Educational Services to request basic and continuing education reports for your county.

For those individuals who are out of compliance, the process used by Educational Services is:

- annually review all training records for compliance (interim, basic, CE and Ethics recertification)
- determine the individual course or CE credit that is lacking
- determine a time frame which is reasonable for individuals to complete all required courses or CE credits
- present that schedule within a consent order agreement as an alternative to an immediate hearing

Consent Agreements - by signing the consent order agreement the person receives additional time in which to become certified, but waives the right to a removal hearing.

If an individual fails to complete any part of the consent agreement, the individual may be removed from office.

If an individual refuses to sign the consent agreement, Educational Services will refer them to Counsel's Office for a removal hearing.

EdS staff are available to answer questions and to assist individuals with problems they may encounter with training.

G. Oath of Office (Public Officers Law, 10)(RPTL 310, 1530)

Section 10 of the Public Officers Law requires every public officer to take an oath in the presence of the notary public or municipal clerk. Once taken, the oath must be filed with the municipal clerk.

The oath of office must be taken and filed by assessors and county real property tax directors upon appointment, re-appointment, election and re-election to a new term of office.

Section 30(1)(h) of the Public Officers law mandates that failure to obey this law within thirty days of assuming office will result in that office being declared vacant.

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section V - Interaction between County Offices and Assessors
- III. **TIME:** 1 Hour
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Understand the uses of the RP5217 and procedures for handling the form.
 2. Identify the procedures for updating tax maps.
 3. Identify the timeline and procedures for filing rolls and bills.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

RP-5217 General Information:

www.tax.ny.gov/research/property/assess/rp5217/index.htm

RP-5217 Instructions:

www.tax.ny.gov/pdf/current_forms/orpts/rp5217pdfins.pdf

RP-5217 FAQ's:

www.tax.ny.gov/research/property/assess/rp5217/faqs_pdf.htm

Tax Mapping in NYS:

<https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm>

Online Assessment Data:

<https://www.tax.ny.gov/pit/property/assess/local/default.htm>

Handouts:

Sample RP-5217 Real Property Transfer Report
Article 9 - Levy and Collection of Taxes handout
Selected Opinions of State Office of Real Property Services (Article 9)
Selected Opinions of State Comptroller (Article 9)

COUNTY DIRECTOR ORIENTATION

V. *Interaction Between County Offices and Assessors*

A. RP-5217 Forms/Deeds

All deeds filed at the County Clerk's Office must be accompanied by a RP-5217 form. Generally the Clerk's Office does not check the information on this form for accuracy only that there is data entered in the required areas.

Once the deed and RP-5217 form have been filed, copies of these documents are delivered to the assessor and the county director's office. A copy of the RP-5217 form must also be sent to ORPTS. Who is responsible for these deliveries will vary by county. Procedures for corrections to this form are outlined in Rules/Regulations section 191-2.5. Generally the assessor is responsible for corrections but alternative procedures with prior approval may be allowed.

The RP-5217 form is used for many purposes. Some of the major uses are:

- It, along with the deed, serves as a notice of transfer to assessors.
- Persons engaged in the administration/judicial review of assessments use this form as supporting documentation for parcels under such review.
- Public information, form no longer subject to confidentiality restrictions.
- ORPTS programs
 - Market value surveys for equalization rates
 - Coefficients of Dispersion (COD)

B. Tax Map Review / Modifications / Additions / Corrections

Preparation and ongoing maintenance of tax maps are a responsibility of the county director's office. Copies of all filings at the County Clerk's Office which affect ownership of record such as deeds, highway appropriations, easements, right of ways, subdivision maps etc. should be delivered to the county director's office.

Tax maps should reflect ownership conditions as of the municipal taxable status date. A set of these maps should be stored off site for security purposes. Once existing tax maps are modified as a result of

COUNTY DIRECTOR ORIENTATION

filings or corrections some type of documentation should be kept and a copy of the map alteration sent to the assessor. This will ensure that the information entered on the assessment roll corresponds to that of the map.

Some counties have recently converted their tax maps to a digital format. All tax maps regardless of the format must meet the requirements of Rules/Regulations section 189.

C. Difference Between Assessment Rolls and Tax Rolls

Valuation Date	July 1 of the previous year
Taxable Status Day	March 1
Tentative Assessment Roll	May 1
Grievance Day	4th Tuesday in May
Final Assessment Roll	July 1

Most of the towns in the state fall under these dates listed above. Cities and towns affected by county or city charters may have different dates.

D. Printing of Assessment Rolls / Tax Rolls

The county director's office generally coordinates the preparation and printing of the assessment/tax rolls. Many of the directors are actively involved in the calculations of the town/county tax rates (see E). Even for those directors who do not actually calculate the rates this information must be gathered by the person responsible for creating the rolls.

With the onset of laser tax bills many of the counties have begun contracting out the printing of these bills and some have done the same with their tax rolls. The cost is absorbed by many of the counties while some charge the various municipalities for this service.

E. Levy and Extension of Taxes

(See attached Article 9 Handout)

The Laws of New York can be found on the State Legislature website here: <http://public.leginfo.state.ny.us/menuf.cgi>. Search for "RPT" (Real Property Tax) under the Laws of New York section.

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F. Tax Enforcement

In the various Real Property Tax Service agencies in New York, the duties of the county director in the tax enforcement process may differ greatly. In some counties the county director acts as the Tax Enforcement Officer and is responsible for all phases of the enforcement process. In other counties the county director may only assist in the sale of tax acquired property or perhaps may not have any involvement at all in the process.

New laws are now in effect in New York making many changes to the tax enforcement process. Chances are with the passage of time; county directors may very well become more involved with the process. Either way a new county director should have some understanding of how the tax enforcement process works in his/her county as it is the final step in the property tax administration process.

G. Forms Available at RPTS

Each County Directors office has a list of every RPT form and one (1) copy of each form.

Check the Forms and Instructions listing page to ensure your forms are up-to-date here: www.tax.ny.gov/forms/orpts_cur_forms.htm

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VI – NYS ORPTS Regional Support Services
- III. **TIME:** 1 hour 15 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have a general understanding of Real Property System software as well as ORPTS' support and services related to RPS.
 2. Have a general understanding of various State Aid programs, know how to apply and what regional assistance is available
 3. Understand what an equalization rate is
 4. Understand why equalization rates are needed
 5. Understand the methodology used in establishing equalization rates and reviewing data.
 6. Be familiar with the PDC process, including SPSS documents and SPDAV
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

RPS Support

www.tax.ny.gov/research/property/assess/rps/index.htm

Sales Reporting

www.tax.ny.gov/research/property/assess/sales

ORPTS' State Aid webpage

www.tax.ny.gov/research/property/assess/state_aid/index.htm

The Market Value Survey

<https://www.tax.ny.gov/research/property/legal/procedures/index.htm>

Understanding the Equalization Rate

www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf

Rate Complaints and Procedures

https://www.tax.ny.gov/research/property/assess/rate_doc.htm

Current Equalization Rate information from ORPTS' website

www.tax.ny.gov/research/property/assess/eqratecounty.htm

PDC Reference Material

www.tax.ny.gov/research/property/assess/pdc.htm

www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf

Overview of the FVM and PDC Processes

[https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program\(04-15\).pdf](https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program(04-15).pdf)

[https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process\(04-15\).pdf](https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process(04-15).pdf)

Property Taxes and Assessments: Links and Information for New Local Officials

www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf

Handouts:

What is Pre-Decisional Collaboration?

Review of Market Areas/Definition

COD and PRD Defined

Decision Matrix

Measuring Assessment Uniformity

What is Sales Chasing

SPDAV Definition and Importance

- SPDAV Output Explanations

- Horseheads 2010 Sample SPDAV Results

Sample Documents (Optional):

These sample documents were provided by ORPTS Central Region staff. You may choose to prepare handouts relevant to the Counties in your region.

Description of Charts for Pre-Decisional Collaboration meetings

3 years NBHD analysis/Regression estimate comparison
(2010 Horseheads)

County specific spreadsheet with 5 years of ORPTS' trends
(2010 Chemung Trends)

County specific residential trend area map (Chemung County)

County specific reassessment activity map (Chemung County)

County specific shared assessors map (Chemung County)

COUNTY DIRECTOR ORIENTATION

Section VI. - NYS ORPTS Regional Support Services

A. RPS Technical Assistance:

1. The Real Property System (RPS) is an application developed by the Office of Real Property Tax Services to assist NYS real property local officials in performing a multitude of functions related to the assessment of real property. Some of these tasks include parcel maintenance, valuation, querying, and reporting. Find more at www.tax.ny.gov/research/property/assess/rps/index.htm
2. Regional staff provides several forms of assistance to municipalities in their use of RPS.
 - a. Training: CRMs provide training to make users more knowledgeable in the procedures and products of RPS. This may be in the form of workshops or individual on-site training.
 - b. Sales Reporting: Regional staff analyze municipal sales reporting and provide assistance where needed to improve the quantity and quality of the reported sales. These sales products are used in local equity improvement projects and state full value measurement. Accurate and timely reporting of sales is a criteria used to determine municipal eligibility for state aid related to reassessment. For additional information on sales reports see: www.tax.ny.gov/research/property/assess/sales and www.tax.ny.gov/research/property/assess/sales/onlinesales.htm

B. Reassessment Project Support:

1. Assistance: CRMs provide consulting services to local governments to discover how best to manage the municipalities responsibilities and resources; act as consultants, advisors and partners to the local governments; provide Public Information/Relations/Presentation support.
2. Facilitate/support/verify reassessment projects:
 - a. Preliminary planning/analysis: take part in local meetings to explain reassessment process, help develop RFPs, evaluate bids, determine schedules, and other administrative arrangements.
 - b. Verification: In accordance with the Memorandum of Understanding (MOU) between the municipality and ORPTS, monitor and periodically sample the work. Provide written status reports in order to adequately verify the project.

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- c. Data collection: maintain contact with assessor and/or contractor regarding project progress to ensure the data collected meets state standards.
 - d. Valuation: parcels are valued through mass appraisal systems with ORPTS' staff participation to ensure state standards are met.
 - e. Field review: final check on computer-generated values where staff help local officials understand the field checking of computer-generated value estimates and final valuation.
 - f. Impact estimation/disclosure: assist with post-reassessment impact disclosure notices and public information meetings.
 - g. Project Verification: produce narrative and statistical analysis of the work performed and the final values, in order to determine usability for Full Value Measurement and the municipality's eligibility for state aid.
3. Advisory Appraisals:
- a. Valuation assistance upon request in determining market values of highly complex commercial and industrial properties and all utility properties.
 - b. Muni must be conducting a reassessment project in order to apply for advisory appraisal assistance. Advisory Appraisal Program guidelines and request form can be found here:
www.tax.ny.gov/research/property/valuation/advisory.htm

C. State Aid:

1. New York State has several aid programs available to localities for maintaining equitable assessment rolls. Aid is also available to assessing units that achieve greater efficiency in administering the property tax. Section 1573 of the Real Property Tax Law provides the statutory framework for each of these programs.
 - a. New Aid Program - Established in 2010, Aid for Cyclical Reassessments replaces the previous Annual Aid and Triennial Aid programs. Check the State Aid homepage for the latest on the new rules:
www.tax.ny.gov/research/property/assess/state_aid/index.htm

D. Assessment Administrator Training:

1. RPTL requires ORPTS to establish minimum qualification standards as well as training and certification programs for appointed and elected assessors, assessor candidates, acting assessors, county directors of RPTS and professional appraisal personnel, including support staff in assessor's offices.

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2. ORPTS' rules provide for three levels of training for assessors:
 - a. Basic certification as SCA
 - b. Continuing education
 - c. Recertification
3. Regional staff participates in the development and delivery of this training. The Assessment Administrator training program is discussed in further detail in Section IV of this course.

E. Market Value Survey:

1. Necessary to determine full value of municipality for distribution of State Aid and the fair allocation of taxes. See more here:
https://www.tax.ny.gov/research/property/assess/rate_doc.htm
2. Used to measure the full market value of municipality and calculate equalization rates
3. How it works: to determine the difference between the assessed value and the full market value of property ORPTS' survey staff:
 - a. Performs on-site gathering of property characteristics (inventory) or verification and use of assessor's local inventory data when possible
 - b. Gathers market sales information required to appraise sample property parcels (purchase prices must be verified)
 - c. Requests Commercial Income and Expense information
 - d. Performs field review where predicted values are compared and major inventory characteristics are verified
 - e. Produces Property Inventory and Valuation Reports (PIVR) for each sample appraisal and mails to assessors; assessor and ORPTS staff review.
 - f. For a complete list of ORPTS Market Value Survey procedures see:
<https://www.tax.ny.gov/research/property/legal/procedures/index.htm>

COUNTY DIRECTOR ORIENTATION

F. Equalization Rate Program:

1. Assures equitable property tax allocation among taxing jurisdictions; ensures proper allocation of State Aid; seeks to measure the relationship of locally assessed values to an ever-changing real estate market.
2. Necessary because:
 - a. there is no fixed percentage at which property must be assessed
 - b. not all municipalities assess property as the same percentage of market value
 - c. taxing jurisdictions, such as school districts, do not share the same taxing boundaries as cities and towns that are responsible for assessing properties.
3. What is an equalization Rate:
 - a. the state's measure of a munis level of assessment (LOA)
 - b. ratio of total assessed value (municipality's estimate) to municipality's total market value (state's estimate)
4. Uses for equalization rates:
 - a. apportionment of taxes among municipal segments of school districts and counties
 - b. distribution of State Aid for Education
 - c. establishment of municipal tax and debt limits
 - d. determination of special franchise /SOL assessments
 - e. determination of exemptions (e.g. STAR) and assessment ceilings
 - f. evidence in court proceedings

G. Pre-Decisional Collaboration:

1. Process to exchange/share information between ORPTS and assessors early in the equalization determination process to arrive at more reliable results.
2. Guidelines for PDC:
www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf
3. Review of Market Areas/Trend Definition
 - a. market area development
 - b. trend definition
 - c. five year spreadsheet of trends

COUNTY DIRECTOR ORIENTATION

4. PDC documents:
 - a. Description of charts
 - b. Sample simulator documents
 - c. Charts overview
 - d. 3 years sales analysis/Regression Estimate comparison
 - e. Decision matrix/ how to use with (d)
 - f. What is Sales Chasing? Handout/review
 - g. SPDAV results/sample review
 - h. Measuring Assessment Uniformity – COD/PRD explanations(2)
- H. Additional Assistance:
1. Publications on RP related topics accessible on the Internet at:
www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm
 2. Property Taxes and Assessments - Links and Information for New Local Officials:
www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf
 3. Legal Services: Advice and counsel to local officials, Small Claims Assessment Review hearing officers and municipal attorneys on matters relating to real property taxation. See Legal Topics:
www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm
 4. Public Information and Research:
 - a. RPT administration inquiries
 5. Tax Mapping Program:
<https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm>
 - a. provide advice and technical assistance
 - b. reviewing and certifying tax map maintenance
 - c. assistance with digital map conversion

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VII – Board of Assessment Review Training
- III. **TIME:** 30 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding that there is a Board of Assessment Review training program administered by the County Directors and Educational Services staff working together. Understand statutory requirements.
 2. Have an understanding that the BAR training preparation begins in the fall and courses are taught by the Directors in the spring. There is information exchanged between the municipalities, the counties and the State in preparation for the BAR classes.
 3. Understand that all BAR members must take a 3 to 4 hour training program upon appointment or reappointment to the Board of Assessment Review.
 4. Know that County Directors are responsible for setting up the BAR training class, teaching it and informing Educational Services about training date and location.
 5. Understand that Educational Services is a resource and area of support for the County Director for any problems they may encounter.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Subpart 8188-6 of rules
http://www.tax.ny.gov/research/property/legal/rules_index.htm
- Board of Assessment Review Calendar
BAR Memo to Town Clerks and City Clerks (FAQ's)
BAR Training Materials handout

COUNTY DIRECTOR ORIENTATION

VII. Planning and Conducting Board of Assessment Review (BAR) Training

A. History/Statutory Requirements/Rules

RPTL §523 Board of Assessment Review administration and training requirements.

RPTL §523 (a) Temporary Members Boards of Assessment Review; administrative hearing panels.

A 1990 amendment required that the approximately 3,900 Board of Assessment Review (BAR) members attend a course in assessment practices at the beginning of their term in office.

Extension for BAR members training section 523(2) C of the RPTL.

Should a quorum not be present, then complaints shall be filed and heard, and assessments determined in accordance with section 527 of the RPTL.

Rules for Real Property Tax Administration 20 NYCRR 8188 subpart 8188-6 Boards of Assessment Review §8188-6.1 Responsibilities Delegated to the County Directors.

B. BAR Overview

The Rules for Real Property Tax Administration delegate the scheduling of classes, instructing of Boards of Assessment Review members and distribution of certificates of completion to the County Directors of Real Property Tax Services.

The Educational Services (EdS) unit in ORPTS maintains a computer tracking system of BAR member information; issues notices of training and rosters for county directors to record BAR training attendance. ORPTS also issues Failure to Attend notices and training extensions when necessary.

All appointed and re-appointed BAR members must complete a BAR training course prior to hearing complaints at Grievance hearings and being counted toward the quorum.

The cycle begins in the fall to get ready for October 1 beginning terms for new and reappointed BAR members. Each municipality in the county has a Board of Assessment Review, consisting of three to five members. Members are appointed to staggered terms beginning October 1 and ending September 30, five years later.

COUNTY DIRECTOR ORIENTATION

C. Coordination of BAR Appointment and Re-appointment Reporting (Fall)

County Directors gather information about appointments by sending town and city clerks their “Board of Assessment Review Member Listings” each fall. There is a statement/question on the listing relating to those members whose terms are expired. Space is provided on each listing for town and city clerks to report change details about new and re-appointed BAR members. County Directors - please forward the listing and a “Frequently Asked Questions” fact sheet to each municipal clerk for action.

Town and city appointing authorities have the responsibility for appointing and re-appointing BAR members to October 1 term start dates in time for training to be planned and classes to be given in preparation for Grievance Day in the spring.

BAR Member Listings include BAR members’ names, addresses, phone numbers, term dates and last training date.

D. Planning the date, place and time for BAR training classes (Winter)

Please fill out and return the Preliminary Planning Form by mid-January. EdS staff need time to update your training information along with the BAR re-appointment information. Refer to the Instructor Manual for preparation tips. Directors may work together and hold BAR training classes with neighboring counties if practical.

Return completed BAR member listings to EdS for updating by mid-March or earlier.

E. Notices of Training Requirement and Training Rosters (Spring)

Educational Services will update the computer system and generate “Notices of Training” for the County Directors to send to BAR members in the spring, to announce required training sessions. Also, ORPTS provides computer generated rosters to be used as sign-in attendance sheets to ensure smooth recording of training attendance. After a class is held, return the completed rosters as soon as possible to EdS.

EdS will email these notices and rosters to the Directors after all the new information has been received and updated on the system.

- New information includes the name, address, initial, beginning and ending term dates of new or reappointed BAR members and the name of who the new BAR member is replacing.
- Time, date and location of BAR training class.

COUNTY DIRECTOR ORIENTATION

F. BAR Manual/ Course Materials

BAR Course materials are located online on a secure private webpage. To access the secure webpage go to:

https://www.tax.ny.gov/research/property/assess/training/bar_training.htm

The course contents include:

- Instructor manual
- Instructor reference material
- Student materials
- Opinions of Counsel
- Certificate of Attendance
- Quizzes and answer sheets
- Forms and instructions

The Board of Assessment Review materials are updated annually. There are chapters covering the following topics: profile of the BAR, role of the BAR member, the powers and duties of the BAR, holding hearings, grounds for complaints, assessment determinations, and preparation for Grievance Day. County Directors should plan on printing a manual for each BAR member attending the class.

G. BAR Certificates of Attendance

The County Director is responsible for providing a certificate of attendance to each BAR member in attendance at the training session and mailing a copy of this certificate to the clerk of the local government. Certificate forms are located in the Training Portal with the rest of the BAR course materials.

H. BAR Failure Notices and Extensions

Educational Services provides County Directors with “Notices of Failure to Attend BAR Training” by email for distribution by the County Director.

If a training extension is requested in writing, EdS staff work with Directors to help arrange alternate training in a nearby county for the BAR member. EdS staff consult with the county director before a final decision is made. See question 7 on the accompanying “Frequently Asked Questions” fact sheet.

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VIII - Assessor Orientation Training
- III. **TIME:** 30 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Understand the County Directors role in training newly appointed or elected assessors.
 2. Become familiar with subject matter to be covered when training new assessors.
 3. Identify information/procedures to be taught to new assessor "specific" to his/her county.
 4. Understand the procedure for accessing assessor orientation materials through the secure Assessment Community website.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Assessment Administrators Online Training Program
www.tax.ny.gov/research/property/assess/training/online_training.htm
- ORPTS Online - Registration information for assessors and directors
www.tax.ny.gov/research/property/online/intro.htm
- RP-5100 Request for Secure Access
www.tax.ny.gov/pdf/current_forms/orpts/rp5100_fill_in.pdf

Appointments and Election to the office of Assessor

If you learn about a new assessor election or appointment from the clerk of the local government, you are required to notify Educational Services about the appointment within 15 days (9 NYCRR -8188 rules §8188-2.3). In addition, Clerks of the local government are required to send ORPTS this information by January 10 for elected assessors, within 5 days after filling a vacancy of an appointed assessor and within 15 days of appointment of an acting assessor. The information should include the name, official business and email address of the individual and the date the term of office began.

Notification about Training Requirements

Educational Services will send a memo describing assessor training requirements to new assessors after we learn that a new assessor has been elected or appointed to office. We send training memos to new assessors via email whenever possible and copy in the County Director so he or she will be aware of the appointment. In the body of the memo, we direct the assessor to contact the County Director of Real Property Tax Services to enroll in the Assessor Orientation course.

Scheduling Orientation for New Assessors

Please plan to offer Assessor Orientation within a month of the start of their term of office, if it is at all possible and practical to do so. You may schedule several people at once if you have more than one new assessor. If you would like to receive a "Needs Report" listing those who need Assessor Orientation in your county, please contact Educational Services.

Orientation is designed to provide assessors with a general understanding of their responsibilities and the appropriate state and local government structure. This half day seminar must be completed by the end of the assessor's first year in office.

Orientation Certificate

The County Director is required to send the assessor a Certificate of Completion as soon as practical after the Assessor Orientation. This certificate is part of the course materials described below and can be handed out after the class. Please advise the assessor to file a copy of this certificate with the municipal clerk (pursuant to RPTL §316.)

Send Notification to Educational Services

After you provide Assessor Orientation, please notify Educational Services with the name of the assessor and the date of the training. If you have a larger class, you may use a roster of names and have the assessors sign in. You may send an email note or fax the roster to Educational Services so that the assessor training record can be updated.

How to access Assessor Orientation Course Material

To obtain the Assessor Orientation Course Materials via email to: ORPTS.edservices@tax.ny.gov

How to access ORPTS Online Basic Training Course Material

In order to access ORPTS basic online training course materials you will first need access to the secure Assessment Community section of the ORPTS website.

To obtain access to the Assessment Community, fill out the RP-5100 form and follow the attached directions for submitting the form.

The form and directions can be found here: <https://www.tax.ny.gov/research/property/online/intro.htm>

Review the ORPTS training schedule at:

<https://www.tax.ny.gov/research/property/assess/training/schedule.htm>

The ORPTS basic online training courses are completed by working thru the course materials online, and then successfully completing an open book, written exam in person, at an ORPTS regional office. Students are responsible for printing their own materials for the online course. Please bring these materials, pencils and a calculator to the open book exam. Course materials cannot be accessed using electronic devices during the exam.

You must register in advance for online courses. To enroll in an ORPTS online training courses go to the registration page found at: <http://orpts.tax.ny.gov/cfapps/registration/>

After you register for an ORPTS online training, you will receive an enrollment letter with instructions.

To access the online training course content:

- Go to www.tax.ny.gov and select the 'Real Property' tab
- Select 'Online Assessment Community' then 'Log in'.
- Select the 'Training Portal' button; you will be taken to the Statewide Learning Management System (SLMS) home page.
- Select 'My Learning' to view a list of all the courses you are currently enrolled in.

If you have any problems accessing the online coursework, please contact ORPTS Educational Services at 518-474-1764 at least two weeks prior to the course begin date.

For password issues contact the ORPTS Solutions Center at 518-591-5233 or email:

real.property@tax.ny.gov

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section IX - Correction of Errors
- III. **TIME:** 45 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Understand the importance of processing correction of errors
 2. Have an overview of administrative procedures for processing correction of errors.
 3. Be familiar with Section 550 definitions.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

Administrative Correction of Errors Outline

www.tax.ny.gov/pdf/publications/orpts/correctionoferrors.pdf

Corrections Forms

www.tax.ny.gov/forms/orpts/correction.htm

Corrections of Errors and STAR

www.tax.ny.gov/pit/property/star/correction_of_errors.htm

Handouts:

Section 550 Real Property Tax Law Definitions

Administrative Correction of Errors Outline

Blank Forms: RP-552, RP-553, RP-554, RP-556, RP-556-b

Samples of Correction of Errors

COUNTY DIRECTOR ORIENTATION

IX. *Correction of Errors*

- A. Importance of processing correction of errors according to the C.O.E. law sections 550 thru 559 R.P.T.L.
- B. Overview of administrative procedures for processing C.O.E.
- C. Short explanation of each of the sections of the C.O.E. law
 - 1. Section 550 - Definitions
 - 2. Section 551 - Entry by assessor of omitted real property on current assessment roll - parcel or improvement or exempt, also no school or special district tax
 - 3. Section 551-a - Failure to extend tax; current or preceding year - tax levied by municipal corporation or special district
 - 4. Section 552 - Correction of errors and errors in essential fact and unlawful entries on tentative assessment rolls
 - 5. Section 553 - Correction of final assessment rolls - 5 and 10 day notice
 - 6. Section 554 - Correction of clerical errors and certain unlawful entries on tax rolls; try to have Board of Review let us know when all 3 meetings are
 - 7. Section 555 - Changes in descriptions of real property on final assessment rolls - previous descriptions on rolls
 - 8. Section 556 - Refunds of taxes
 - 9. Section 556-b - Correction of certain errors, substantial in number and identical in nature
 - 10. Section 557 - Cancellations and rejections of certain delinquent taxes returned to county treasurer - Supervisor may have a survey done - Duplicate taxes and where descriptions are not enforceable; Supervisor put something onto the roll
 - 11. Section 558 - Cancellation of void taxes - State of NY
 - 12. Section 559 - Application of title - neither charter law nor local law supersede C.O.E.

COUNTY DIRECTOR ORIENTATION

- D. Explanation of Section 550 Definitions
 - 1. Definition of “assessment roll”
 - 2. Definition of the various errors as defined under the heading “clerical error”
 - 3. Definition of the various errors as defined under the heading “error in essential fact”
 - 4. Definition of the various errors as defined under the heading “unlawful entry”

- E. Explanation of the C.O.E. process and functions required under Section 554 correction of errors on tax rolls
 - 1. Application process of the property owner
 - 2. Investigation and report of the county director
 - 3. Administrative process of the tax levying body

- F. Explanation of the C.O.E. process and functions required under section 556 refunds of taxes
 - 1. Statute of limitations on error processing
 - 2. Application process of the property owner
 - 3. Investigation and report of the county director
 - 4. Administrative process of the tax levying body

- G. Explanation of correcting tentative and final assessment rolls through the Board of Assessment Review
 - 1. Section 552 correction of errors on tentative assessment rolls - administrative process
 - 2. Section 553 correction of final assessment rolls - administrative process

County Director Orientation

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section X - Questions and Answers
- III. **TIME:** 15 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Be able to discuss any remaining questions or concerns with his/her instructors.
 2. Make arrangements to visit the office of the County Director providing training (if needed or desired).
 3. Complete a Course Critique Form (Instructors should complete one also).
 4. Submit signed Orientation Certificate with their County Clerk; copy forwarded to Educational Services.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Course Evaluation Form,
County Director Orientation Completion Certificate