

Rules for Real Property Tax Administration

Subpart , 188-8 NEW YORK CITY ASSESSORS

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§ , 188-8.1 Certification requirements for New York City assessors, generally. (a) This subpart applies to all individuals who perform professional appraisal duties relating to the assessment or adjudication of property for the real property tax. On or before April 1 each year ORPTS will provide the Department of Citywide Administrative Services with a list of those agencies of the City government and the job titles within those agencies that are subject to the provisions of this subpart. Additions to or deletions from that list may be made at any time.

(b) Each assessor serving on the effective date of this subpart must attain certification by April 1, 2009.

(c) A State certified assessor must be recertified upon a reappointment where there has been an interruption of continuous service of at least four years.

§ , 188-8.2 Minimum qualification standards for New York City assessors. (a) The minimum qualification standards for appointed assessors are as follows:

(1)(i) graduation from high school, or possession of an accredited high school equivalency diploma; and

(ii) two years of satisfactory full-time paid experience in an occupation involving the valuation of real property, such as assessor, appraiser, valuation data manager, real property appraisal aide or the like. Such experience shall be deemed satisfactory if it is demonstrated that the experience primarily was gained in the performance of one or more of the following tasks: collection and recording of property inventory data, preparation of comparable sales analysis reports, preparation of signed valuation or appraisal estimates or reports using cost, income or market data approaches to value. Mere listing of real property for potential sale, or preparation of asking prices for real estate for potential sale, using multiple listing reports or other published asking prices is not qualifying experience; or

(2) graduation from an accredited two-year college and one year of the experience

described in subparagraph(1)(ii) of this subdivision; or

(3) graduation from an accredited four-year college and six months of the experience described in subparagraph (1)(ii) of this subdivision; or

(4) certification by ORPTS as a candidate for assessor.

(b) In evaluating the experience described in subparagraph (1)(ii) of subdivision (a), the following conditions shall apply:

(i) for the purpose of crediting full-time paid experience, a minimum of 30-hour per week shall be deemed as full-time employment;

(ii) three years of part-time paid experience as sole assessor or as chairman of the board of assessors shall be credited as one year of full-time paid experience, and five years of part-time paid experience as a member of a board of assessors shall be credited as one year of full-time paid experience. Additional paid part-time experience in excess of these amounts shall be credited proportionately;

(iii) volunteer experience in an assessor's office may be credited as paid experience to the extent that it includes tasks such as data collection; calculation of value estimates; preparation of preliminary valuation reports; providing routine assessment information to a computer center; public relations; and review of value estimates, computer output and exemption applications; and

(iv) in no case shall less than six months of the experience described in subparagraph (1)(ii) of subdivision (a) be acceptable.

§ Section , 188-8.3 Basic course of training for New York City assessors. (a)The basic course of training shall include the following components:

(1) assessment administration (New York City);

(2) fundamentals of data collection;

(3) fundamentals of real property appraisal;

(4) income approach to valuation;

(5) advanced income approach to valuation;

(6) ethics;

(7) fundamentals of mass appraisal; and

(8) computer assisted mass appraisal modeling.

(b) An assessor whose responsibilities involve appraisal duties relating to adjudication may, upon approval, substitute training in administrative law, the conduct of adjudicatory proceedings, or the administrative or judicial review of real property assessments for purposes of the real property tax in lieu of the computer assisted mass appraisal modeling. Such training must be appropriate to the duties of that assessor.

(c) Nothing herein shall be deemed to prohibit ORPTS from accepting experience in lieu of training.

(d) Successful completion of the basic course of training shall be demonstrated by fulfilling the requirements for all required components and passing all of the prescribed examinations for the components.

(e) An individual who has successfully completed a training session not conducted or approved by ORPTS, which presented topics similar to those in one or more of the components of the basic course of training, may request that this session be accepted as satisfaction of such component or components. The individual must submit the same supporting material as required by section 8188-2.8 of this Part for obtaining continuing education credit. In no event will any training be accepted that was successfully completed more than three years prior to the date that the assessor became subject to the provisions of this Subpart.

(f) If ORPTS determines that the training session is not an acceptable substitute for successful completion of a component or components of the basic course of training, ORPTS shall provide written notification of that determination to the individual. Such notice shall set forth the reasons for the determination and state that the person may request a review of such determination.

(g) An individual adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.

(h) ORPTS shall provide the applicant with written notification of his or her affirmation or reversal of the initial determination, including the reasons for such decision.

(i) An individual shall have up to two opportunities through examinations to successfully complete a component of the basic course of training without attending classroom instruction. A failure of the examination or failing to attend an examination is considered an opportunity.

§ Section , 188-8.4 Interim certification for New York City assessors. [reserved]

§ Section , 188-8.5 Continuing education requirement for New York City assessors. [reserved]

§ Section , 188-8.6 Reimbursement of expenses for New York City assessors. (a) Certain expenses incurred by an assessor in successfully completing a component of the basic course of training set forth in section 8188-8.3 of this Subpart, or while attending a training course, conference or seminar with the approval of ORPTS shall be a State charge subject to audit by the State Comptroller, subject to the following:

(1) The course or seminar and the expenses must be approved by ORPTS.

(2) The assessor must successfully complete the course or seminar, as demonstrated by passing the examination for the course or seminar, or, if no such examination was offered, by proof of attendance at the course or seminar.

(b) Where the conditions in subdivision (a) of this section have been satisfied, reimbursement shall be in the same manner and to the same extent that employees of the State of New York who are members of the Professional, Scientific and Technical unit are reimbursed for travel expenses except as provided below:

(1) Reimbursement for non-overnight travel mileage shall be limited to a maximum of one hundred miles per day, unless either the component is not offered within fifty miles of the official station of the assessor, or ORPTS approves attendance at a component offered beyond 50 miles where attendance is found by ORPTS to be more practicable;

(2) Expenses for room and board shall be allowed if an assessor can demonstrate that commuting to and from the location of a component will create undue hardship or a component is not offered within 50 miles of the official station of the assessor;

(3) Tuition fees will be reimbursed at a rate that is usual and reasonable for that type of training;

(4) Reimbursement for completing components of the basic course of training for attaining certification as a State Certified Assessor and for satisfaction of continuing education requirements shall be made only upon claims submitted no later than 30 days following completion of such training. Submissions by mail shall be deemed to have been submitted when postmarked. Claims submitted more than 30 days following the completion of such training will be reviewed for possible payment on or before the first day of June of the succeeding fiscal year. If funds remain from the appropriation for training reimbursement in the fiscal year in which the assessor completed such training, claims will be paid in full or, if the remaining funds are insufficient, prorated.

(c) Requests for reimbursement shall be made on a State of New York form as required by ORPTS.

(d) Reimbursement shall be dispersed as follows:

(1) Upon appropriation of an amount for reimbursement of expenses pursuant to this Part in the State Budget, this appropriation shall be divided into three allotments, an allotment of one-half of the total appropriation, to be referred to as the first allotment, an allotment of one-third of the total appropriation, to be referred to as the second allotment, and an allotment of one-sixth of the total appropriation, to be referred to as the third allotment.

(2) Reimbursement for successful completion of one or more components of the basic course of training shall be made in the full amount due under this Part as vouchers are received.

(3) Reimbursement for training completed between April 1 and July 31 of each fiscal year in compliance with the continuing education requirements of this Part shall be made in accordance with this paragraph. All such amounts due shall be totaled and compared to the first allotment minus all payments of reimbursement for basic training; this constitutes the net first allotment. If the total of possible reimbursement is equal to the net first allotment, the full amount due shall be paid for each voucher. If the total of possible reimbursement is less than the net first allotment, the full amount due shall be paid for each voucher and the remainder shall be added to the second allotment. If the total of possible reimbursement is

more than the net first allotment, the total of possible reimbursement shall be divided into the net first allotment. The resulting fraction is the first proration factor. The first proration factor shall be applied to each continuing education voucher to determine the reimbursement payment to be made for each of these vouchers.

(4) Reimbursement for training completed between August 1 and November 30 of each fiscal year in compliance with the continuing education requirements of this Part shall be made in accordance with this paragraph. All such amounts shall be totaled and compared to the second allotment, minus all payments of reimbursement for basic training plus any addition resulting from paragraph (3); this constitutes the net second allotment. If the total of possible reimbursement is equal to or less than the net second allotment, the full amount shall be paid for each voucher and any remainder shall be added to the third allotment. If the total of possible reimbursement is more than the net second allotment, the total of possible reimbursement shall be divided into the net second allotment. The resulting fraction is the second proration factor. The second proration factor shall be applied to each continuing education voucher amount to determine the reimbursement payment to be made for each of these vouchers.

(5) Reimbursement for training completed between December 1 and March 31 of each fiscal year in compliance with the continuing education requirements of this Part shall be made in accordance with this paragraph. All such amounts shall be totaled and compared to the third allotment, minus all payments of reimbursement for basic training plus any addition resulting from paragraph (4); this constitutes the net third allotment. If the total of possible reimbursement is equal to or less than the net third allotment, the full amount shall be paid for each voucher. If the total of possible reimbursement is more than the net third allotment, the total of possible reimbursement shall be divided into the net third allotment. The resulting fraction is the third proration factor. The third proration factor shall be applied to each continuing education voucher amount to determine the reimbursement payment to be made for each of these vouchers.

(e) Whenever any training is deemed to satisfy the requirements of this subpart, for purposes of reimbursement pursuant to this section, the training shall be deemed to have been completed on the date upon which it is deemed to satisfy the appropriate training requirement. The local official receiving credit for the training shall be provided with the necessary voucher and information which must be returned completed within thirty days.