A Review of Property Tax Assessment Options for Wayne County

February, 2009

Prepared for:
Wayne County

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EXECUTIVE SUMMARY

In the fall of 2007, New York State's Office of Real Property Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and local municipal officials to study reform opportunities for their local real property assessment and tax administration systems. Wayne County was one of 51 counties to receive a CPTAP grant to explore opportunities for collaborative assessment. Following a Request-for-Proposal process in the summer of 2008, the County engaged CGR Inc. (Center for Governmental Research) to conduct its centralized property tax study.

The study completed by CGR and detailed in this report conforms to analytical and reporting parameters established by the State Office of Real Property Services. ORPS identified a series of specific assessment models to be analyzed and reported on in each county that received a CPTAP grant. The parameters for the collaborative assessment study can be viewed online via the Office of Real Property Services website at

http://www.orps.state.ny.us/cptap/resources/CPTAPCollectionOutline.pdf.

Using information collected from all of Wayne County's town assessors and town supervisors, interviews with county and local assessment officials, and sales/parcel data provided by the County and ORPS, CGR considered the implications of four assessment options in comparison to the *status quo:*

1. County-run assessment system;
2. County-coordinated assessment system;
3. Localized coordinated assessment systems; and
4. Towns contracting with the County.

The intent of this report and the information contained herein is, in the most basic sense, *to empower real property tax officials at the County and local level to make decisions regarding the future administration of* *property tax in the Wayne County community.* While specific reform concepts will no doubt require additional analysis and consideration of detailed components, a full understanding of the baseline delivery of assessment services is essential to beginning any change process. In documenting the extent of diversity in current assessment process, approach, level and output in Wayne County, this report establishes a baseline foundation for making those decisions going forward.

Acknowledgements

CGR acknowledges the assistance of many Wayne County and municipal officials during the course of this project. Shirley Bement, Wayne County's Director of Real Property Tax Services, provided invaluable assistance with data collection and project management throughout the course of the study. Local assessors and town supervisors supplied financial and operational data essential to completing a comprehensive analysis. And local assessors and county officials made themselves available for in-person interviews to discuss the current assessment system and opportunities for improvement.

Staff Team

Scott Sittig, Senior Research Associate at CGR, managed this project and completed major data analysis and report writing. Joseph Stefko, Ph.D., CGR's Director of Public Finance, directed the engagement. Additional staff support and research was provided by Katherine Corley and Kirstin Pryor.

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INTRODUCTION

In the fall of 2007, New York State's Office of Real Property Services (ORPS) established the Centralized Property Tax Administration Program (CPTAP) to encourage county and local municipal officials to study reform opportunities for their local real property assessment and tax administration systems. According to ORPS, New York is one of only three states nationwide that does not have a statewide uniform level of assessment. Further, it is one of twelve states which do not have a statewide requirement for how often a reassessment must happen.

New York has 1,128 separate assessing units, compared to a national median of 85 units. It is one of only seven states which have over 500 assessing jurisdictions. By contrast, thirty states have less than 100. New York's assessing picture is further complicated by nearly 700 school districts and approximately 1,000 other special purpose districts (*e.g.* fire and library districts) which can impose property taxes and are not contiguous with the 1,128 assessing jurisdictions.

In an effort to explore reform opportunities, New York State created the CPTAP grant program as a tool for counties to document their assessment and tax administration systems and consider alternative models. ORPS officials have been clear throughout the process that the program is not intended to force change towards a county run assessment system. Rather, its goal is assessment models that uniformly affect every parcel within respective counties, and which result in the following performance standards:

1. a common level of assessment for all assessing units within each county;

2. a common database of assessment, inventory, pictures and valuation data for all the assessing units within each county; and

3. consistent assessment administration standards (*i.e.* regular reassessment cycles; timely verification, correction and transmittal of sales data; and current and accurate inventory collection and maintenance) for all assessing units within each county.

Stated differently, ORPS' goal is to enhance current assessment practices statewide on the following standards:

- ***Equity***: A system that provides a mechanism for obtaining and maintaining equitable assessments;

- ***Transparency***: A system that is understandable to taxpayers; and

- ***Efficiency***: A system that functions efficiently and consistently across the county.

Only two counties in New York State, Nassau and Tompkins, operate under a fully county-run assessing system. In all other counties, levels of assessment (LOA) and reassessment schedules vary greatly from one municipality to another. According to ORPS, the discrepancies are large. By way of example, one county has an equalization rate range of 0.83 to 101.3, with some municipalities maintaining 100 percent assessments while neighboring jurisdictions have not reassessed since the Civil War. The resulting disparities create challenges for the State and counties, not to mention confusion for taxpayers, particularly regarding apportionment of school and county tax levies.

A report issued in the spring of 2008 by the New York State Commission on Local Government Efficiency and Competitiveness highlighted this fragmentation and the disparities in the system, and recommended that assessment functions across the State be consolidated at the county level. The transition to county-run assessment programs was acknowledged to potentially cost more money in some locations, but the Commission believed that a centralized system would be more efficient; make better use of professional expertise; and enhance equity and transparency.

However, the foregoing is provided as context for the CPTAP study. It is not the intent of this study to recommend or even promote one option or model over other alternatives. Rather, this analysis and report intends to provide county and local officials with a cost/benefit analysis of a series of assessment models identified by ORPS. With that information, county and local officials will be well positioned to make future decisions regarding Wayne County's assessment system.

The Existing Assessment System in Wayne County

The property tax assessment system in Wayne County is not functionally "broken." Interviews with local assessors and with County officials revealed that the system operates well and there are very few complaints in terms of functionality. The oldest revaluation is from 2004 and while the County does not have a real-time centralized database, regular backups are provided by local units and provide the County with relatively accurate and current information throughout the year. In addition, the County offers many services to local jurisdictions, and local assessors collaborate with one another on a regular basis, including when they need help with valuation.

If a well-functioning system were the only criteria by which an evaluation of the current system should be made, then Wayne County need not make any drastic changes. However, the goals of this study are not only to examine how the system currently functions, but also to analyze the equity, transparency and efficiency of the current system. In this regard, the Wayne County assessment system does show some variability that breeds inequity. Not only are assessment valuation standards variable across the County, the standards by which assessors serve the public and conduct assessments also vary by individual.

To document the current assessment system in Wayne County, CGR obtained data from several different sources. Data came from a survey of all town assessors as well as each town supervisor. CGR also obtained and analyzed sales and parcel data for the entire County from ORPS, as well as directly from the County. During the process, CGR also interviewed the County Real Property Tax Services Director, the County Administrator, the County Attorney, and the County Information Technology Director. In addition, CGR attended and facilitated a meeting of the County's local assessors' group, which provided an opportunity to discuss the study, current practices and opportunities with local assessors from jurisdictions countywide.

The following sections detail the current assessment budgets and operations for all assessing jurisdictions in Wayne County. As noted below, a series of tables are included in the appendix with detailed information on each assessing unit in the County.

Structure and Staffing

Wayne County is divided into fifteen municipal assessing units, each of which has boundaries contiguous with a town in the County. Those units are:

- Arcadia
- Butler
- Galen
- Huron
- Lyons
- Macedon
- Marion
- Ontario
- Palmyra
- Rose
- Savannah
- Sodus
- Walworth

- Williamson
- Wolcott

There are currently no coordinated assessment programs (CAPs) among Wayne County's assessing units, and none of the units obtain contractual services from the county pursuant to Section 1537 of the Real Property Tax Law. **Tables 1 and 2** in the appendix present staffing and other overview information for each assessing unit.

Municipal Level

There are eleven individual assessors and two three-person boards covering the fifteen assessing units. Of the eleven with individual assessors, eight are appointed and three are elected. The Towns of Butler, Galen and Rose have hired the same assessor. The assessor for the Town of Savannah also serves as assessor for three assessing units outside of Wayne County.

As identified in **Table 2** of the appendix, there are 32 total assessment staff persons in the fifteen assessment units (including the assessors). This translates into 19 full-time equivalent (FTE) positions. Each unit averages two staff positions, or the equivalent of 1.3 FTEs.

All but one assessor is at least minimally certified to be an assessor.[1] Four assessors have received state designation as "advanced"[2] and two assessors are certified as "professionals" through the Institute of Assessing Officers (IAO) in New York State.[3]

The Town of Huron assessing board is comprised of three individuals who are all nearing retirement. One board member is one course shy of full certification as an assessor and, as of the writing of this report, intends to complete that final course. The Town of Rose assessor position was temporarily being filled by the Town of Lyons assessor, but Rose recently permanently filled the slot for 2009 by hiring the assessor who also serves the Towns of Butler and Galen.

The average assessing unit in Wayne County is open for 30 office hours per week, staffed by the assessor and/or one of the support staff.

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[1] State Certified Assessor (SCA) is the minimal certification and requires training in a state certified program.
[2] State Certified Assessor Advanced (SCAA) designation requires extra coursework provided by NYS beyond the SCA certification.
[3] Professional designation (SCAP) requires coursework and passing a five-hour exam administered by the IAO. Any NYS assessor can be a member of the IAO without having the "professional" designation.

According to assessment staff, over 80 percent of office hours on average are devoted to customer service issues.

The International Association of Assessing Officers (IAAO)[4] has established benchmarks for average number of staff per parcel. For jurisdictions that have systems supported by computers, the average number of parcels per FTE employee is approximately 2,000. For those without computer support, the average is roughly 1,800. Interviews with assessors both from Wayne County and elsewhere in New York State revealed that, in many communities, it is not uncommon for the parcels-per-FTE ratio to be 3,500 or more depending on the town and the type of parcels involved.

Information gleaned from the surveys and subsequently verified by the Wayne County Director of Real Property Tax Services revealed the number of full time equivalent staff for each town in Wayne County. The range in parcels per FTE was broad – the lowest parcels-per-FTE ratio was 1,517, while the highest was 5,268. It is important to note that this disparity should be interpreted in terms of effort being expended by assessors, not necessarily in terms of actual parcels covered by one FTE staff person. Only one Wayne County town has an FTE staff person covering more than 3,000 parcels. All other towns that have ratios in excess of 3,000 parcels-per-FTE have less than one FTE covering all the parcels. Again, this represents a level of effort expended by these town assessors that exceeds the level of effort expended by other towns with fewer parcels per FTE.

County Level (RPTS)

The County operates a Real Property Tax Service (RPTS) office, headed by the Director of Real Property Tax Services. There are six staff persons that report to the Director. Two staff persons are assigned to support assessing; two staff persons are devoted to tax mapping; and two staff provide clerical support for the office. In 2009, the County budgeted $730,000 for the RPTS office. After revenues are subtracted, the net cost to County residents was anticipated to be $648,500. Some of the services that the County provides in support of the assessment function are as follows:

- Data mailers (in fall and winter)
- Full disclosure of assessment change notices
- Tax enforcement

[4] www.iaao.org

- Tax levy coordination and calculation of tax rate
- Processing of tax rolls and bills
- Board of Assessment Review (BAR) training
- Tax map preparation
- Assessor orientation
- Printing of tentative and final assessment rolls
- RPS software tech support (coordinates upgrades and training)
- Printing of assessor annual reports
- Advice with complex commercial appraisals
- Sales transmittals
- State level information updates

Many of these services are provided pursuant to state statute.

Parcel Characteristics

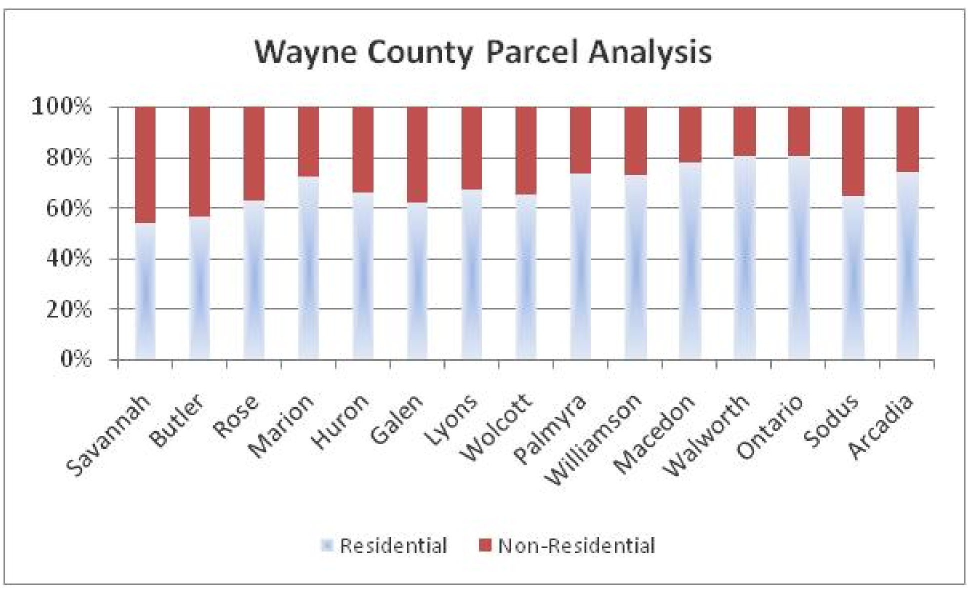
Wayne County contains 43,316 property parcels, the majority of which are classified as residential (see **Table A**). Reflecting the County's rural character, the next highest classification is vacant land. Agricultural is the third most common property class in the County with almost six percent of the total property class designation. Commercial and Industrial classifications account for less than five percent of all parcels in the County.

Table A:
County Parcels by Property Class

Property Class	***Parcels***	***%***
Recreation & Entertainment	137	0.3%
Industrial	186	0.4%
Wild & Public Lands	228	0.5%
Community Service	561	1.3%
Public Services	743	1.7%
Commercial	1,876	4.3%
Agricultural	2,553	5.9%
Vacant Land	6,145	14.2%
Residential	30,887	71.3%
Total	***43,316***	***100.0%***

As shown in **Table B**, the Town of Arcadia has the most total parcels in the County (5,557, or 12.8 percent of the total). Arcadia also contains the largest percentage of residential properties (13.4 percent of all county residential parcels). Savannah has the fewest parcels at 1,000 (2.3 percent of all county parcels).

Table B: Parcel Analysis				
Town	***Total***	***%***	***Residential***	***%***
Savannah	1,000	2.3%	543	1.8%
Butler	1,096	2.5%	620	2.0%
Rose	1,330	3.1%	841	2.7%
Marion	2,107	4.9%	1,525	4.9%
Huron	2,172	5.0%	1,439	4.7%
Galen	2,326	5.4%	1,446	4.7%
Lyons	2,563	5.9%	1,724	5.6%
Wolcott	2,671	6.2%	1,743	5.6%
Palmyra	3,034	7.0%	2,237	7.2%
Williamson	3,161	7.3%	2,319	7.5%
Macedon	3,679	8.5%	2,866	9.3%
Walworth	3,795	8.8%	3,066	9.9%
Ontario	4,091	9.4%	3,307	10.7%
Sodus	4,734	10.9%	3,080	10.0%
Arcadia	5,557	12.8%	4,131	13.4%
Total	***43,316***	***100.0%***	***30,887***	***100.0%***



The above graphic displays the percentage of total parcels per town that are classified as residential. The towns of Walworth and Ontario have the highest percentage of total parcels classified as residential; Savannah has the lowest concentration of residential parcels.

Early in the study, CGR received feedback that Wayne County's parcel "mix" is quite diverse as one moves throughout the County. The parcel analysis supports this anecdotal observation. CGR reviewed the six eastern towns[5] versus the six western towns[6] to compare the percentage of parcels that are classified as residential. The six eastern towns have a residential parcel percentage of 63 percent, versus 77 percent in the six western towns. Further, the eastern towns have a higher percentage of total parcels classified as agricultural (41 percent) compared to the western towns (31 percent).

CGR also conducted an analysis to determine the assessed value of property along the lake[7] as compared to towns in the southern[8] part of the county. The analysis revealed that the towns in the southern part of the county have a total assessed value that is roughly 92 percent of the total assessed value of the property along the lake.

Budgets and State Aid

For the most recent year, Wayne County's local assessment functions report spending approximately $773,000. This averages out to $51,500 per assessing unit, or roughly 3.4 percent of the average town budget. **Table 3** in the appendix details the breakdown for each Town.

The "cost per parcel" of local assessment functions ranges from $11.41 in the least expensive town to $26.57 in the most expensive. In other words, the town with the highest cost-per-parcel ratio in the County is paying 133 percent more than the lowest cost town. Full details on this information can be found in **Table 3** of the appendix.

State aid varies across the assessing units. Two thirds of the units receive triennial state aid; the others receive annual aid. Aid amounts vary across the units, ranging from $4,500 to $26,545. **Table 4** in the appendix contains detailed information on state aid received by each of the assessing units.)

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[5] Eastern towns: Huron, Wolcott, Rose, Butler, Galen, Savannah
[6] Western towns: Ontario, Williamson, Walworth, Marion, Macedon, Palmyra
[7] Lakefront towns: Ontario, Williamson, Sodus, Huron, Wolcott
[8] Southern towns: Macedon, Palmyra, Arcadia, Lyons, Galen, Savannah

Indicators of Assessment Equity and Uniformity

Real Property Tax Law, Section 305, requires that assessing jurisdictions treat all parcels the same by assessing all real property at a uniform percentage of market value. The following statistical measures illustrate how consistently assessors are treating parcels throughout the County. (Note: **Table 4** in the appendix contains additional detail on the measures discussed in this section.)

Coefficient of Dispersion

The Coefficient of Dispersion (COD) is a common statistical measure of uniformity (often called "horizontal" equity). According to ORPS, "the COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated."[9]

The lower the COD, the more uniformity there is in assessments within the jurisdiction. According to the IAAO, residential parcels should have a relationship between assessed value and market value where the COD is between 5 and 15 percent. For counties with more rural parcels and parcels classified as vacant, an acceptable ratio can be as high as 25 percent. The general benchmark for all parcels analyzed together is roughly 20 percent. As shown previously in **Table A**, 71 percent of Wayne County properties are residential and 14 percent are classified as vacant.

Current CAMA CODs[10] for Wayne County towns range from 6.89 to 18.56. Five of the fifteen assessing units exceed the 15-percent threshold defined by the IAAO. The largest COD of the fifteen assessing units is 2.7 times higher than the smallest. Sales ratio COD's range from 2.44 – 15.39.

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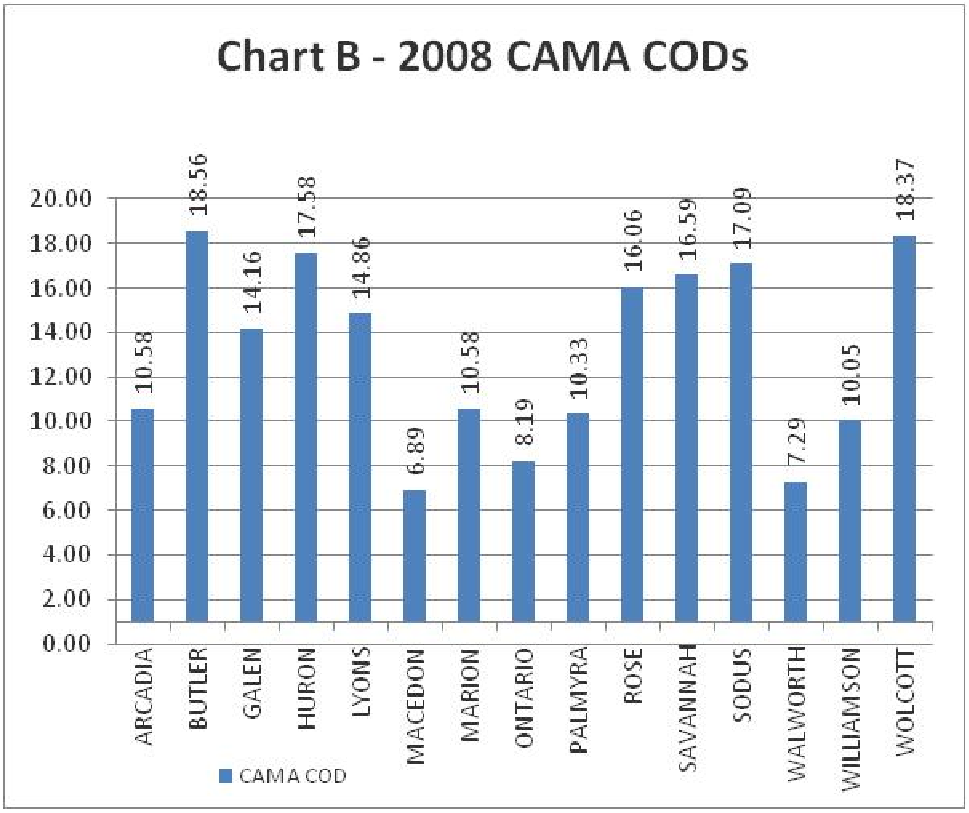
[9] *Assessment Equity in New York: Results from the 2004 Market Value Survey*, Office of Real Property Services.

[10] Computer Assisted Mass Appraisal (CAMA) COD. Both CAMA and Sales COD data were provided by the NYS Office of Real Property Services.



Level of Assessment

The Level of Assessment (LOA) represents the percentage of full value at which parcels within a particular community are assessed. An LOA of 25 percent would indicate assessments are one-quarter of full market value; an LOA of 100 would indicate full market value assessments.

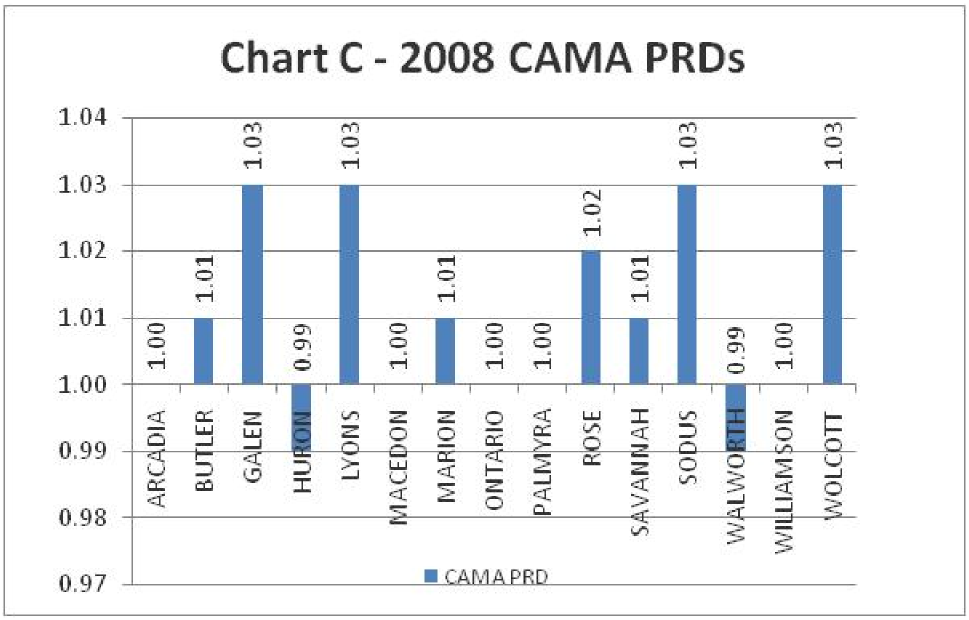
The current range of LOA across Wayne County is 84 to 100. Two-thirds of assessing units have an LOA of 100 for their most recent reporting period. Of the five assessing units that did not have an LOA of 100, four are planning a reassessment in the next 3 to 5 years.

Price Related Differential

Another measure of assessment uniformity is known as Price Related Differential (PRD). According to ORPS, the PRD “is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00."[11] PRDs that are significantly greater (or less than) 1.00 show price-related bias – a “progressivity” if higher-value properties are over-assessed and lower-value ones under-assessed, or a “regressivity” if the opposite is true.

The IAAO standard for acceptable PRDs is 0.98 to 1.03. Values below this range indicate progressivity; values above this range indicate regressivity.

As observed in Chart C below, no Wayne County assessing units exhibit bias relative to the acceptable range. Sales related PRD’s exhibit a similar lack of bias and range 1.00 – 1.06. According to the IAAO, further statistical analysis[12] would have to be conducted to determine the validity of these PRDs.



Sales Data Quality

During the course of its analysis and interviews, CGR did not learn of any obvious discrepancies or observe any specific weaknesses regarding the quality of the data kept by the assessing units within Wayne County. However, there are opportunities to enhance the way data and information are stored, as outlined in the following section.

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[11] *Assessment Equity in New York: Results from the 2004 Market Value Survey*, Office of Real Property Services.
[12] IAAO recommends either the Spearman Rank Test or a Correlation or Regression analysis to determine the validity of the PRD calculations.

Reassessment

Most assessments within Wayne County are fairly recent. The oldest reassessment in the County was done in 2004. Three towns fall into this category. All others reported more recent reassessments. Regarding future reassessment plans, four units report having no current plans for reassessments in the immediate future. Eleven units noted that they have a plan for future reassessment, with two having submitted a plan to the state to be on a six-year reassessment cycle. Four of the towns used a contractor for their last reassessment.

Table 4 in the appendix details information regarding reassessment.

Real Property Administration System

Type of System

According to information provided to CGR by local assessors and the County, all assessing units in Wayne County are using Real Property System (RPS) V4 software to track and report their assessment activities. Each town retains its own data on its own equipment. Backups are performed on the local machines regularly, and backup files are sent by the assessing units to the County approximately six times per year to enable the County to maintain a relatively current master file.

All but two assessing units in the County use GIS in support of their assessment function. One of the units not using GIS indicated that it was moving in that direction and would institute the use of GIS software.

Regarding actual computer equipment in the assessing units, CGR was unable to obtain data on all the machines in town. For those towns that reported on their equipment, the machines were generally newer and capable of supporting the data and software requirements associated with RPS V4.

As noted earlier, the County provides IT support to all of its assessing units upon request. In addition, two towns indicated that they used an outside source for technical support of their equipment.

Logistics

The County processes all assessment rolls and tax bills. The typical process involves local assessors sending a backup copy of their data to the County, off of which the County produces the required assessment rolls and bills.

One complication with this process is that the County does not have access to real time data at all points throughout the year. Backups come from local assessors on a bi-monthly basis, and concerns were expressed to CGR about this issue. First, there have been instances when mistakes were made and multiple files had to be created and sent, causing confusion at the County level and increasing the chance for error. Second, because the data is not real time, the County is limited in the support it can provide centrally in valuation and data verification throughout the year. Thirdly, no centralized real time source exists for valuation benchmarking if an assessor wants to compare values outside of their immediate jurisdiction. While neighboring assessors are generally accommodating in providing such assistance, common real time data would enhance the process.

Possible Alternative Models

As noted at the outset of this report, the NYS Office of Real Property Services established a specific list of options to be analyzed and costed out in each county's CPTAP study. The following sections detail those four primary options:

1. County-Run Assessing
2. County Coordinated Assessment Program (CAP)
3. Localized Coordinated Assessment Programs (CAP)
4. Towns Contracting with County

Table 7 in the appendix shows the detailed cost/revenue implications for each of the models considered below.

Collaboration Incentives

In the context of reviewing alternative models, it is important to note the availability of certain collaboration/consolidation incentives for communities. The Office of Real Property Services provides state aid (currently up to $7/parcel) to groups of municipalities who consolidate their assessment functions, share an assessor and achieve a common level of assessment. In addition to the aid available to municipalities, counties are eligible for up $2/parcel if municipalities consolidate their services at the county level. This aid is reduced to $1/parcel if some but not all of the municipalities opt to consolidate in this manner.

Besides the obvious municipal cost benefits related to consolidation, the Coordinated Assessing Program (CAP) and or inter-municipal agreements potentially reduce the number of assessment officials who need to be trained and certified and reduce the number of individual equalization rates that need to be computed by the State. One concern that was repeated several times was that fewer and fewer people are in the pipeline to become assessors. While positions are currently filled in all municipalities in Wayne County, the possibility exists that there will not be highly qualified individuals in the future to fill vacant posts. Reducing the number of posts needed to be filled addresses this future concern.

COUNTY-LEVEL MODELS

According to the state's Commission on Local Government Efficiency and Competitiveness, the primary benefits associated with a county-level assessment model would be gains in efficiency and professionalism, along with a more streamlined system for applying and maintaining equalizations rates across the state. This section projects the costs of transitioning to, and operating, the county-run and county-coordinated assessing models in Wayne County. It also explores opportunities for intermunicipal sharing of services as alternatives to a truly county-run system.

Option 1: County-Run Assessing

County-run assessment places the responsibility for property assessment solely with the county government. Since local municipalities would be surrendering their right to conduct local assessments, the consolidation to a county model would require a county-wide referendum[13]. Since there are no cities in Wayne County and none of the villages are assessing units, the referendum must pass by a simple majority vote of all county voters.

State Real Property Tax Law, Sections 1530 and 1540, requires that under a county assessing system, the county's Director of Real Property Tax Services would be replaced by a Director of Assessment. The Board of Supervisors appoints the Director, either for a six-year term of office or civil service appointment. All other employees in the department would be civil service staff. By way of comparison, Tompkins County (one of two county-run models in the state) appointed a civil service Director of Assessment that is not subject to six year term limits.

Once the county became a single assessing unit, the state would calculate a single equalization rate based upon the aggregate assessed value to market value ratio of the entire county, and the County Board of Supervisors would be responsible for setting the revaluation schedule. Once a full value revaluation has been implemented, Real Property Tax

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[13] Article IX, §1(h)(1) of the State Constitution provides that where a transfer of functions to the county occurs, it must be approved by a majority of the votes cast in a referendum.

Law authorizes the Board of Supervisors to direct an assessment of all property at a uniform percentage of value.

Transition Costs

A precondition to a fully county-run assessing model is uniform assessment levels across the jurisdictions to be consolidated. In Wayne County, six assessment units currently have levels of assessment below 100 (Savannah, Butler, Huron, Galen, Williamson and Wolcott). Bringing those units to a common level of assessment with the remaining units would require a more comprehensive reassessment of 12,426 parcels[14]. In addition, as of 2011, the towns of Arcadia and Marion may also require a more comprehensive reassessment in order to be at an LOA of 100. These towns represent 7,664 parcels. Assuming an average reassessment cost of roughly $25 per parcel, the full reassessment of these properties would produce a gross cost of $502,000.

After consultation with county officials, there was concern that the annual reassessments conducted by the remaining assessing jurisdictions might not lend to a uniform centralized database. To address this concern, county officials anticipate needing to conduct a full data verification project for the remaining assessing jurisdictions in the county. This would affect the remaining 23,246 parcels in the county and assuming the same $25 per parcel cost would add additional cost of $580,700. Total cost for reassessment is anticipated to be approximately $1,083,000.[15]

In addition to reassessment, there would be operational transition costs associated with relocating staff, establishing new offices, and buying computers and related equipment. Space needs exist for personnel and file storage and logistics would have to be addressed for both as details are finalized regarding the transition. While it is challenging to precisely calculate this cost, County officials provided CGR with an estimate that this could be as much as $405,000. The primary cost is $400,000 dedicated to purchasing and/or renovating space in order to relocate county department personnel in anticipation of adding staff to the RPTS office. $5,000 has been allocated for the purchase of a new computer server dedicated to running Real Property Services software.

It is likely that a portion of the transition costs would be offset by state aid. Reassessment aid of $5/parcel would be available, bringing the net cost for

[14]For analysis, CGR assumed that this transition would occur as of 2011.
[15] Estimates for transition costs related to reassessment were provided by Wayne County officials. CGR's research of ORPS guidelines suggests that the transition to an equalized level of assessment of 100 may not require parcels currently updating their data annually (23,246) to conduct a formal reassessment thus reducing the transition cost by $580,700.

reassessment to roughly $20/parcel. In addition, each town would be eligible for consolidation aid of $7/parcel. The county would also receive $2/parcel as part of the transition. *When all potential aid is contemplated, the net effect could be $881,000 in up-front transition costs. Were less comprehensive reassessments conducted for current annual and triennial state aid recipients, the actual transitional cost could be lowered by over $550,000.*[16]

Operating Costs

Operating costs of the county-run model would largely depend on the parcels-per-FTE ratio assumed for the new county assessment office. As noted previously, the general guideline is one FTE staff member per every 2,000 parcels, but the figure can reasonably range up to 3,500. Under these assumptions, the staffing range in the county assessment office would likely be between 12 and 22 FTEs. According to County officials, there are currently two staff persons already dedicated to assessment at the county level. Therefore, between 10 and 20 new staff would have to be added to the county operation to adequately meet the needs of the new department.

For cost estimation purposes, CGR has assumed thirteen additional positions, which would bring the size of total dedicated assessment staff to 15.[17] At fifteen dedicated staff, the parcels-per-FTE ratio (applied to dedicated assessment staff only) would be 2,887. Including all department staff in the ratio (*i.e.* including clerical and administrative staff) brings the ratio to 2,280.

Based upon conversations with Wayne County, new positions would likely be added within a salary range of $35,000 to $45,000 with a benefits package of approximately 35 percent of salary. Assuming creation of thirteen FTE positions at $45,000, the total additional cost to the County would be $790,000. In other words, compared to the current local assessment expenditure of $773,000, the operating costs of the county-run model would produce a net increase of $17,000.

In addition to the increase in assessment staff, Wayne County anticipates hiring a part-time attorney to handle tax certiorari cases. This position

[16] See Footnote #15.
[17] CGR assumed total staff of 15 (out of a projected range of 12 to 22 FTEs) for two reasons. First, the County's Real Property Tax Director advised that required staff size would almost certainly be less than the mid-point of the projected range. Secondly, the projected figure is still much more conservative than Tompkins County's county-run model, as Tompkins has parcel-per-FTE ratios of 3,833 for dedicated assessment staff only, and 2,465 for all department staff.

would likely be added for roughly $40,000. An additional $30,000 would be added in anticipation of needing independent appraisals associated with the certiorari cases. Another $5,000 would be built into the budget for anticipated costs associated with human resources. $20,000 is built into the anticipated budget to cover a potential raise for the current position of Director of RPTS. $20,000 is also built into the budget to accommodate potential space issues for housing new employees. State aid would increase due to all parcels being annually reassessed in the county bringing additional annual revenue of over $216,000. In summary, under the county-run model the community would spend roughly $45,000 ***more*** than the current system in Wayne County.

It is important to note that lowering the assumed number of new staff below thirteen, or assuming a lower average salary, would actually make the per parcel cost of the county-run model *lower* than the status quo. By way of example, assuming just one fewer staff member and an average salary of $40,000 instead of $45,000 would reduce the cost from $790,000 to $648,000. Under those assumptions, the county-run model would actually ***save*** $97,000 over the current system.

There are a variety of additional advantages to consider under a county-run model:

- As all staff would be county employees, training and/or educational credentials could be set to standardize quality and professionalism;

- One centralized database would enable greater flexibility when conducting revaluations, as the County would not be constrained by municipal boundaries;

- The County's IT department could help maintain this database with minimal effort and thus supply all assessors with real time, countywide valuation data; and

- The County would be able to initiate a common standard of service and also work towards implementing a higher level of transparency through web-based applications and reporting for county residents.

Implementation Path

As mentioned above, two major steps must occur in order to achieve this option. Both steps should occur relatively simultaneous in regards to planning. First, reassessment would be required for those towns whose levels of assessment are below 100. Second, a formal referendum would need to be developed, with necessary public hearings and notices, and officially placed on a ballot at some designated time for public vote.

While both of these steps are occurring, public officials should be educating themselves as to the logistical implications of making this transition, including deciding on assessment standards and when the first official public roll[18] would be filed as the new entity.

Budgets will have to be developed along with position descriptions, space allocation and supplies and equipment identified, and new staff will have to be hired. There are many details to be worked out and allowing sufficient time to work through these details will make a tremendous difference in a successful implementation.

Option 2: County Coordinated Assessment Program (County CAP)

Transitioning to a county coordinated assessment program (CCAP)[19] consolidates the assessing function at the county level, but does not eliminate municipal assessing jurisdictions. Each municipality would surrender operation of their local assessment function and contract with the county for all assessment services in accordance with RPTL §1537.

Unlike the county-run model, this option does *not* require a referendum but can be formed by agreement between the county and each governing body. A CCAP agreement must be approved by majority vote of each governing body at least 45 days before a taxable status date (usually March 1). A copy of the agreement must be filed with the State Board by the taxable status date.

Most importantly, the CCAP model as prescribed by Real Property Tax Law, Section 579, involves the following:

- *A single appointed assessor*, appointed to hold the office in all individual assessing units, with the appointment taking effect no later than 60 days after initiation of the agreement.
- *A common standard of assessment*, whereby property is assessed at a uniform percentage in all individual assessing units.
- *A synchronized assessment calendar*, with all individual assessing units operating on the same assessment calendar throughout the term of the agreement.

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[18] CGR's analytical assumptions are based upon presenting the first official roll in 2011.
[19] RPTL §579

A CCAP program can also be terminated at any time by at least 50 percent of the participating assessing units agreeing to termination through the adoption of local laws or resolutions. If the county is involved, then the county could adopt a county law terminating the program. Both methods require adoption of local laws by a majority of the governing body and must be filed with the State board no less than 6 months prior to the taxable status date of the first assessment role to which it would apply.

Regarding equalization rates, for any market value survey commenced after the first assessment roll conducted under a new CCAP, the state board shall conduct a common market value survey including all the assessing units participating in the program. The state board shall establish the same equalization rate to be applied to all of the assessing units participating in the CCAP.

Cost Estimate

The transitional costs associated with this option are likely very similar to those of the county-run option, with one exception. Because local jurisdictions would be maintaining their assessment function and simply agreeing that the county would fulfill it, this likely changes the space needs at the county level. Under this scenario, CGR has modeled that there would be no additional space needs (saving $400,000 in transition costs off the county-run model), as existing localities would remain as sites for support staff under the County's direction. However, all the transition aid that is available under the county run model would still be available to the County and towns and thus make the transition even less costly should this assumption about location and space needs hold true. Beyond transitional cost savings for space needs, the primary difference in transition costs between the county-run model and CCAP approach involves at which level the costs and aid would be fixed (*i.e.* county versus town-level). In sum, our model indicates that it might cost the county and towns close to $438,000 to transition to a CCAP.[20]

Ongoing operational costs are hard to quantify with precision absent knowing the structure that would evolve as part of the intermunicipal agreements between the towns and County. For cost estimation purposes, CGR assumes that one new FTE assessor position would be added with a $50,000 salary (plus 35 percent benefits). The position would become a county employee and would serve as the single appointed assessor for all towns in Wayne County. In addition, CGR assumes that one FTE support

[20] As per the previous section, over $550,000 could be saved if less comprehensive reassessments were conducted on 23,246 parcels to achieve an LOA of 100. This would translate into potential aggregate net revenue to the County and Towns of $112,000 as part of the transition to a CCAP.

position would be located in each assessing jurisdiction. (Note: At present, Wayne County's local assessing units average 1.3 FTEs per unit – including the assessor. Under a CCAP, it is likely that the assessing units would retain some staff support at the local level. In many cases, assessing units would likely be in a position to use less than a full FTE position, but CGR opted to include the more conservative assumption for the purposes of analysis.) CGR modeled the addition of fifteen FTE support staff at $35,000 (plus 35 percent benefits). Lastly, for this model to account for all the potential costs, CGR added in 20 percent for overhead. In sum, these additions total $931,500 and represent an increase of nearly $30,000 over the *status quo*.

Again, note that the assumptions used in the analysis – especially those regarding staff levels in the local jurisdictions – will ultimately determine final costs. In fact, the CCAP model analyzed above would be "break even" – that is, equivalent in cost to the *status quo* – if 0.95 FTE support staff were assumed in each assessing unit (14.5 FTE in total), instead of a full FTE.

Implementation Path

The first step in implementation of this model involves town assessing units agreeing to the plan through majority vote of their respective governing bodies, adopting an intermunicipal agreement for the County to serve as assessor for the town. Once an assessor was appointed for the CCAP, assessing units would likely be integrated in phases. To facilitate the process, it makes sense to incorporate first those assessing units that are already at 100 percent level of assessment. Remaining assessing units could be integrated thereafter, subsequent to reassessment to bring them to 100 percent.

Among the logistical issues to resolve in transitioning to a CCAP would be synchronization of computer software across the units, and the roles and size of local office staff. As part of drafting the intermunicipal agreement, officials will also need to make decisions regarding timelines for filing the first assessment roll; locations and hours of local assessment offices; the extent to which responsibilities of current County staff will change; development and maintenance of a common, countywide database; process for handling complex property valuation; and whether or not to institute a formal reassessment cycle.

Local-Level Models

Aside from the county-run and CCAP models, there are other options available to the County that may yield efficiency, equity, transparency and standardization benefits. The two options presented in this section use intermunicipal agreements between and among assessing units. Their respective implementation and operational costs are presented in **Table 7** in the appendix. However, it is important to note their common goals: 1) A common level of assessment at 100 percent across more assessing units, qualifying them for state aid of $5/parcel, 2) A common reassessment cycle to ensure more standardization across assessing units, 3) A common process for inventory and sales verification to ensure more reliability and accuracy across assessing units, and 4) a shared, centralized database that ensures comprehensive, accessible and real time information.

There are a variety of possible permutations for these options. For example, a localized coordinated assessment program (CAP) may be implemented for two, three, four or more towns. Similarly, local jurisdictions may contract with each other or the County for specific services. In each case, actual costs and aid benefits will be driven by the specifics of the agreement.

Option 3: Localized Coordinated Assessment Programs (CAP)

Section 579 of the Real Property Tax Law allows two or more assessing units located in the same county (or adjoining counties), having the same level of assessment, and having the same assessor, to enter into an agreement to become a Coordinated Assessment Program (CAP). Under this arrangement in which all participating municipalities are considered one assessing unit, the state board establishes identical equalization rates for all of the assessing units in the CAP. In addition to yielding standardization benefits, the CAP model can be particularly useful in spreading assessment costs between or among jurisdictions. For example, multiple assessing units in a CAP may be able to acquire professional assessment services that would otherwise be cost prohibitive were they acting separately.

According to ORPS, the membership size of a CAP can evolve during the life of the agreement. The agreement can be amended to add new assessing units. On the other hand, assessing units can withdraw from the program provided that the local law or resolution providing for the withdrawal is approved by a majority vote of the unit's governing body and filed with the state board at least six months before the taxable status date of the first assessment roll to which it is to apply.

The CAP model also may represent an opportunity for further collaboration and efficiencies going forward. For example, a CAP (or series of CAPs) may serve as a building block for bringing all assessing units under agreement across the County in a way that enables standard levels of assessment and valuation standards. It may also facilitate more local jurisdictions contracting with the County for particular assessment-related services.

Potential CAPs in Wayne County

During the course of this study, it was brought to CGR's attention that Wayne County has several potential opportunities for CAPs. For example, the Town of Huron has a three-person elected assessor board, all of whom are nearing retirement. The Town of Wolcott also has a three person elected board. Were Huron and Wolcott to disband their boards in favor of an appointed assessor, a CAP may represent an opportunity for collaboration. Towns' COD, PRD and last reassessment are extremely comparable; both appear to have similar valuation practices; and both are lakefront towns.

Another example is the towns of Rose, Butler and Galen. Currently they all share the services of the same assessor without a formal CAP agreement. The Towns of Butler and Galen have shared the same assessor for a number of years while the town of Rose just recently hired the Assessor that covers these two assessing units. This represents an informal CAP and could be considered for a formal CAP should the municipalities want to take advantage of the State Aid that is available to them.

Another possibility for inclusion in a CAP with Rose, Butler and Galen is the Town of Savannah, where 1,000 parcels are served by an assessor that also serves three municipalities outside of Wayne County. The similarities among the parcels in these towns suggest they may be a good candidate for a CAP agreement.

Cost Implications of a Sample CAP

Quantifying the true cost of a coordinated assessment program would depend on a number of factors that are indeterminate at the present time. Community size, parcel volume, valuation complexity and current costs and staff size would all need to be included in a full analysis of a proposed CAP.

In order to provide guidance to the County and its assessing units on how to think through the cost analysis process, we present a hypothetical example of a new CAP in Wayne County. This example assumes that Huron and Wolcott opted to enter a CAP, and considers the cost implications of so doing.

At present, both Huron and Wolcott have three-member assessment boards. Between them, they have 4,483 parcels, an FTE staff equivalent of 2.5, and total annual spending of $85,632. Shifting to a CAP agreement with a shared assessor would likely result in one FTE assessor and, very conservatively, one FTE support staff member. Were the assessor salaried at $45,000 and the support staff member at $25,000, plus benefits and 20 percent office overhead, the total annual cost of the CAP in this scenario would be $113,400. (Note: Applying the parcels-per-FTE ratio of another existing assessment collaborative in the County, involving Butler and Galen, would suggest the support staff member position could likely be something less than a full-time equivalent.)

Again, as noted Option 2, the final structure of any localized CAP will dictate eventual cost/savings levels. The CAP discussed in the above example is not necessarily more costly than the current approach. Assuming a $40,000 salary for the assessor and a part-time support staff member without benefits, the structure can essentially be cost-neutral to the *status quo.*

Option 4: Towns Contract With County

"Real Property Tax Law, Section 1537 allows an assessing unit to enter into a joint services contract with the county to perform some or all of the assessing function. Under Section 1537 agreements, assessing units remain autonomous, each individually analyzed for equalization rates, residential assessment ratios and reassessment and aid."[21] Additionally, the town retains its appointing authority.

As mentioned earlier in this report, Wayne County Real Property Services already provides many services to the municipalities in support of the assessment function. While none of these services has been formalized into an intermunicipal agreement, the system has adapted to the service model and is functioning well. The other options considered below are arrangements that could be formally considered as a way of expanding the County's facilitation role and enhancing consistency, standardization and efficiency.

Commercial & Industrial Assessments

At present, each town's assessing unit manages its own assessments of commercial and industrial property. As these parcels represent only a small fraction of the total parcel count and as Wayne County does not have a high incidence of complex commercial and industrial property, local control of this function has worked reasonably well.

Under a new model, the County could assume responsibility for all commercial and industrial assessments. The current County Real Property

[21] *Assessment Administration Analysis Report*, New York State Association of County Directors of Real Property Tax Services.

Tax Director does have experience with these assessments and could oversee this transition fairly seamlessly.

Table C: Commercial and Industrial Analysis

	Commercial	*Industrial*	*Combined*	*Budget/Parcel*	*Cost*
Arcadia	322	31	353	$15.03	$5,304
Butler	23	10	33	$26.57	$877
Galen	108	15	123	$15.58	$1,916
Huron	28	2	30	$21.47	$644
Lyons	174	8	182	$19.12	$3,480
Macedon	144	27	171	$20.66	$3,532
Marion	67	11	78	$17.66	$1,378
Ontario	189	16	205	$22.82	$4,679
Palmyra	182	13	195	$25.12	$4,897
Rose	38	4	42	$13.69	$575
Savannah	40	1	41	$16.99	$697
Sodus	244	20	264	$11.41	$3,011
Walworth	49	4	53	$18.01	$954
Williamson	128	12	140	$15.61	$2,186
Wolcott	140	12	152	$14.60	$2,219
Total	***1,876***	***186***	***2,062***		***$36,350***

As shown in **Table C**, there are 2,062 parcels in Wayne County classified as commercial or industrial. As a rough estimate of the cost of assessing those properties, the table applies the average assessment budget per parcel for each assessing unit (see **Table 3** in the appendix) to the number of commercial/industrial parcels in each unit. Using this method, municipalities in Wayne County are spending roughly $36,350 to maintain the assessments for these parcel classifications.

Were each of the municipalities to enter into an inter-municipal agreement for the County to handle all commercial and industrial assessment, the County would likely hire one position to cover this responsibility full time. This position would likely be hired at a slightly higher wage scale to attract someone with these qualifications and expertise. Thus, CGR estimates that a new position would cost the County roughly $50,000 in salary plus benefits at 35 percent, for a total investment of $67,500. This represents an increase in cost to the County as a whole of roughly $30,000.

Another, potentially more cost-effective option may be for the County to explore contracting out this service. A private vendor may be able to offer a competitive price and bring even more expertise and consistency to the process of assessing commercial and industrial properties.

Handling of Exemptions

Assessors in Wayne County repeatedly expressed to CGR that certain times of the year produce an overwhelming amount of paperwork as exemptions need to be processed. The level of service provided to accomplish this function is highly variable with some assessors making house calls to complete forms and obtain signatures, and others merely processing paperwork through the mail.

In order to standardize the level of service in regards to exemptions, and in order to alleviate some of the pressure on local assessors to process and maintain these exemptions, one scenario that was discussed was to have the County assume responsibility for receiving and processing all exemptions. It is unknown at this time how many staff would be required to fulfill the responsibility at the County level. Similarly, it is difficult to quantify the actual cost incurred at the local level, especially given its seasonality.

The primary benefit to this alternative would appear to be a standardization of service across the County and a lightening of responsibility on local assessors. This would allow local assessors more time to focus on property valuation. To facilitate the processing of exemptions at the County level, the County may also be better positioned to leverage technology to make paperwork available to the community.

While local assessors point to the burden placed on them by exemptions, they also point out perceived disadvantages of shifting responsibility to the County level. From the perspective of many local assessors in the County, the primary downside would be the effect on seniors in the community who have come to rely on personal service, including home visitation, in order to maintain their exemptions. Centralizing exemption in the County seat of the Village of Lyons may inconvenience some residents in outlying parts of the County who would prefer to handle their exemption processing in person. Local assessors also point to the “personal touch” that they are able to provide in processing exemptions. In their view, centralizing the function at the County level may sacrifice that level of service and result in certain residents losing exemptions.

Countywide Common Assessment Standards

Although not a fee-for-service type of municipal contract, assessing units in Wayne County may agree to adopt countywide common assessment standards. These standards may include a common revaluation schedule, a common level of assessment and common practices for valuation of all parcels. Common assessment standards would make assessment more transparent throughout the entire system and reduce inconsistencies and complexity. In addition, common standards would address equity concerns system wide by bringing all jurisdictions equal in areas like levels of assessment, parcel data storage/format and reassessment schedules.

There may also be efficiencies gained through the adoption of countywide standards. One example regards reassessments. To the extent that outside vendors are used in the reassessment process, synchronized reassessment schedules would allow for a joint bidding covering multiple (or all) jurisdictions.

Implementation Considerations

In addition to the implementation strategies discussed as part of the options above, there are general guidelines that should be considered. First, if any option for collaborative assessment is to work, efforts must be directed toward building consensus among participants regarding the need for assessment equity. This should not be construed as an obstacle, but an issue to be deliberately addressed by leaders within each community.

Second, if Wayne County and/or its assessing units desire to move towards any of the options presented, individual jurisdictions should begin taking steps to coordinate their reassessment plans. They should also formally agree on a date by which all LOAs across the County will equal 100 percent. There is state aid available to conduct these reassessments; each municipality not currently at 100 percent should consider when they will get there, devise a plan for the reassessment and apply for the aid once it is done.

Third, the new strategies are likely to be cost prohibitive if municipalities do not take advantage of state aid available for conducting reassessments and/or consolidations. Aid options should be considered as part of any reform discussion. Factoring these incentives in, municipalities can generate revenue, offset certain transition costs and reduce the overall cost of the assessment function.

Conclusion

The Centralized Property Tax Administration Program (CPTAP) began as an effort to address the complexity and confusion inherent in New York State's property tax system. As one of only three states without a statewide standard of assessing, and one of twelve without a mandated reassessment cycle, New York contains an incredible diversity of assessment levels, practices and approaches. From a financial standpoint, the result is a system in which property owners may be taxed equitably or not simply as a result of where they live in a community. From a public accessibility standpoint, the result is inordinately complicated, not always easily accessible or transparent, and difficult to understand.

In that context, the CPTAP program was established to build a foundation for charting reform. Importantly, ORPS notes that “the intent of the program is for counties to chart their own paths to reform. The program does not presuppose a one-size fits all approach to such improvements. By analyzing the particulars of their county, local officials are determining what will work best for their taxpayers and the taxing jurisdictions alike.”

The assessment system in Wayne County is not “broken.” But not unlike communities across the state, it does contain a diversity of assessment levels, reassessment schedules and horizontal equity. The intent of this report and the information contained herein is, in the most basic sense, *to empower real property tax officials at the County and local level to make decisions regarding the future administration of property tax in the Wayne County community*. While specific reform concepts will no doubt require additional analysis and consideration of detailed components, this report establishes a baseline foundation for making those decisions going forward.

APPENDIX

Table 1: Municipal Overview

Table 2: Staffing, Certification and Office Hours

Table 3: Budget and Parcel Overview

Table 4: Indicators of Assessment Quality

Table 5: Municipal Assessing IT Capacity

Table 6: FTE Personnel Analysis

Table 7: Comparative Cost Analysis of Options

Table 1: Wayne County Municipal Overview

SWIS	Municipal Name	Type of Assessor	Assessor Name	Part of CAP?	Assessor Works for Multiple Municipalities	Contract with County for Asmt Services?
5420	Arcadia	Assessor	Lawrence Quinn	No	No	No
5422	Butler	Assessor	Kathleen Davis	No	Yes	No
5424	Galen	Assessor	Kathleen Davis	No	Yes	No
5426	Huron	3 person Board	Scudder, Hamilton, Buckalew	No	No	No
5428	Lyons	Assessor	Nancy Collins	No	No	No
5430	Macedon	Assessor	Susan Datthyn	No	No	No
5432	Marion	Assessor	Paul A. DeRue	No	No	No
5434	Ontario	Assessor	Chris Luteyn	No	No	No
5436	Palmyra	Assessor	Elaine C. Herman	No	No	No
5438	Rose	Assessor	Kathleen Davis	No	Yes	No
5440	Savannah	Assessor	Linda Wright**	No	Yes	No
5442	Sodus	Assessor	Anita Barnello	No	No	No
5444	Walworth	Assessor	Karen Ambroz	No	No	No
5446	Williamson	Assessor	Stephen Haywood	No	No	No
5448	Wolcott	3 Person Board	Blankley, Perkins, Roberts	No	No	No

**Assessor also serves Aurelius, Moraviva & Cayuga City

Table 2: Wayne County Staffing, Certifications and Office Hours

SWIS	Municipal Name	Type of Assessor	Assessor Name	IAO or Other Professional Designation	# of Staff (including Assessor)	Staff FTE Equivalent	Office Hours Per Week	% of Office Hours for Cust. Serv.
5420	Arcadia	Assessor	Lawrence Quinn	SCAP	2	2.00	35.0	70
5422	Butler	Assessor	Kathleen Davis	SCAP	2	0.40	35.0	100
5424	Galen	Assessor	Kathleen Davis	SCAP	2	0.75	19.5	100
5426	Huron	3 person Board	Scudder, Hamilton, Buckalew	2 SCA, 1 Working toward SCA	3	1.00	12.0	100
5428	Lyons	Assessor	Nancy Collins	SCA	2	1.50	24.0	100
5430	Macedon	Assessor	Susan Datthyn	SCA	2	2.00	32.0	50
5432	Marion	Assessor	Paul A. DeRue	SCAA	2	0.40	37.5	75
5434	Ontario	Assessor	Chris Luteyn	SCA	3	1.00	40.0	90
5436	Palmyra	Assessor	Elaine C. Herman	SCA	2	2.00	35.0	100
5438	Rose	Assessor	Kathleen Davis	SCAP	1	0.40	16	100
5440	Savannah	Assessor	Linda Wright	SCAA	1	0.25	8.0	50
5442	Sodus	Assessor	Anita Barnello	SCA	2	2.00	40.0	40
5444	Walworth	Assessor	Karen Ambroz	SCA	2	2.00	37.0	90
5446	Williamson	Assessor	Stephen Haywood	SCAA	2	2.00	37.5	100
5448	Wolcott	3 Person Board	Blankley, Perkins, Roberts	1 SCAA, 2 SCA	4	1.50	32.0	85
SCA = State Certified Assessor				***Total***	32	19.20		
SCAP = State Certified Assessor Professional				***Average***	2	1.28	30.3	83
SCAA = State Certified Assessor Advanced								

Table 3: Wayne County Budget and Parcel Overview										
Municipalities		**Municipal Characteristics**								
SWIS	**Municipal Name**	**Total Budget for Assessment Function - 2008**	**% of total Municipal Budget**	**Total Number of Parcels**	**Assessment Budget Per Parcel**	**Staff FTE Equivalent**	**Parcels Per FTE**	**Number of Residential Parcels**	**% of Parcels That Are Residential**
5436	Palmyra	$76,200	2.80	3,034	$25.12	2.00	1,517	2,237	74%
5446	Williamson	$49,353	1.10	3,161	$15.61	2.00	1,581	2,319	73%
5428	Lyons	$49,000	5.00	2,563	$19.12	1.50	1,709	1,724	67%
5448	Wolcott	$39,000	7.00	2,671	$14.60	1.50	1,781	1,743	65%
5430	Macedon	$76,000	9.00	3,679	$20.66	2.00	1,840	2,866	78%
5444	Walworth	$68,330	3.00	3,795	$18.01	2.00	1,898	3,066	81%
5426	Huron	$46,632	3.50	2,172	$21.47	1.00	2,172	1,439	66%
5442	Sodus	$54,000	2.80	4,734	$11.41	2.00	2,367	3,080	65%
5422	Butler	$29,121	2.80	1,096	$26.57	0.40	2,740	620	57%
5420	Arcadia	$83,500	3.02	5,557	$15.03	2.00	2,779	4,131	74%
5424	Galen	$36,234	2.68	2,326	$15.58	0.75	3,101	1,446	62%
5438	Rose	$18,205	1.00	1,330	$13.69	0.40	3,325	841	63%
5440	Savannah	$16,994	1.90	1,000	$16.99	0.25	4,000	543	54%
5434	Ontario	$93,370	3.00	4,091	$22.82	1.00	4,091	3,307	81%
5432	Marion	$37,213	2.00	2,107	$17.66	0.40	5,268	1,525	72%
	Total	**$773,152**		**43,316**				**30,887**	
	Average	**$51,543**	**3.37**	**2,888**	**$17.85**	**1.28**	**2,678**	**2,059**	**69%**

Table 4: Wayne County Indicators of Assessment Quality									
Municipalities		**Indicators of Assessment Equity**							
SWIS	**Municipal Name**	**Latest Eq. Rate**	**Latest LOA of Various Property Types**	**2008 CAMA CODs**	**2008 CAMA PRDs**	**Latest Reassessment**	**Latest State Aid ***	**Aid Type**	**Planned Reassessment**
5440	Savannah	92	92	16.5900	1.0100	2004	$4,500.00	triennial	2010
5442	Sodus	100	100	17.0900	1.0300	2008	$22,885.00	annual	2009
5432	Marion	100	100	10.5800	1.0100	2008	$10,080.00	triennial	No
5422	Butler	90	90	18.5600	1.0100	2004	$5,010.00	triennial (2004)	2010
5438	Rose	100	100	16.0600	1.0200	2008	$6,350.00	annual	No
5426	Huron	97	97	17.5800	0.9900	2007	$10,695.00	triennial	No
5424	Galen	84	84	14.1600	1.0300	2004	$10,845.00	triennial	2009
5428	Lyons	100	100	14.8600	1.0300	2008	$4,838.00	Triennial	Applied for 6 yr. Plan - 2009
5448	Wolcott	97	97	18.3700	1.0300	2007	$12,615.00	triennial	2010
5436	Palmyra	100	100	10.3300	1.0000	2008	$14,045.00	Triennial	Applied for 6 yr. Plan - 2009
5446	Williamson	98	98	10.0500	1.0000	2007	$15,290.00	triennial	next 3 - 5 years
5430	Macedon	100	100	6.8900	1.0000	2008	$17,755.00	annual	2009
5444	Walworth	100	100	7.2900	0.9900	2008	$18,430.00	annual	2009
5434	Ontario	100	100	8.1900	1.0000	2008	$19,845.00	annual	2009
5420	Arcadia	100	100	10.5800	1.0000	2006	$26,545.00	triennial (2006)	No
	Average	**97**	**97**	**13.1453**	**1.0100**		**$13,315.20**		

* ORPS provided most recent State Aid figures.

Table 5: Municipal Assessing IT Capacity												
	System Used		Annual License Fees	Processing Responsibility		Databases		Communication		Is GIS Used?	IT Support
Municipal Name	Assessment & Inventory	Analysis / Valuation		ORPS' Reports	Rolls & Bills	Location	How Updated	Speed	Capacity		Who
Arcadia	RPS V4	RPS V4	$1,500	Assessor/ RPTS	County RPTS	Assessor's office	Back-ups	2.33 GHz	250 GB	Yes	Wayne Co. Data Processing
Butler	RPS	RPS	$1,000	Wayne County RPT	County RPTS	Assessor's office	Back-ups			Yes	County
Galen	ORPS	ORPS	$1,200	Assessor/RPT Dept	County RPTS	Assessor's office	Back-ups			Yes	County
Huron	RPS V4	RPS V4	$1,300	Assessor's office and County	County RPTS	Assessor's office	Flash drive			Yes	County and State
Lyons	RPS V4	RPS V4	$1,200	Municipality, County, State	County RPTS	Assessor's office	Original, Back-up, Copy	192 KB	179276 KB	Yes	Wayne Co. Data Processing
Macedon	RPS V4	RPS V4	$1,500	Assessor	County RPTS	Assessor's office	Back-ups (daily)			Yes	Town
Marion	RPS V4	RPS V4	$1,300	Assessor, Town Clerk+school tax collector	County RPTS	Assessor's office	Back-ups	2.53 Ghz	1047544 KB RAM	No but will be	County
Ontario	RPS V4	RPS V4	$1,600	Town/County	County RPTS	Town Hall	Original Server/ Backup	213 GHz	1.97 G-Ram	Yes	ORPS (Batavia)
Palmyra	RPS	RPS/SDG	$1400*	Town/County RPTO	County RPTS	Assessor's office	Original	1.8GHZ/2 GB Ram	160 Gig HD	Yes	ORPS (Batavia); Integrated Systems
Rose	RPS V4	RPS V4	$1,000	Municipality, County, State	County RPTS	Assessor's office	Original, Back-up, Copy	12 KB	147068 KB	Yes	Wayne Co. Data Processing
Savannah	RPS	RPS	$170	Local & County RPTS	County RPTS	Town Office	Using RPS back-ups, V4 reports	new computer		No	County
Sodus	V4	V4	$150	County	County RPTS	Town Hall Office	Back-ups		372 GB	Yes	County
Walworth	RPS V4	RPS V4	$1,300	Town/County	County RPTS	3600 Lorraine Dr. Walworth NY 14568	Server Back-ups, Back-ups from Tower	4.6 GB	100 MB	Yes	ORPS (Batavia); Integrated Systems
Williamson	RPS V4	RPS V4 - Valuation Module	$1400*	County, Assessors Office	County RPTS	Town Complex, Client Service System	Daily Tape Back-Up, Flash drives, CD's			Yes	Microworx
Wolcott	RPS	RPS	$1,200	Town/County	County RPTS	Town of Wolcott	Original, Back-up			Yes	County

Table 6: FTE Personnel Analysis

		Single Assessing Unit Models		Multiple Assessing Unit Models		
		Option 1	Option 2	Option 3	Option 4	Other
FTE Personnel Count	Current Structure - Modified to provide equitable assessments to all properties	County Run Assessing	County CAP Managed by County	County CAP not managed by County (one CAP or multiple CAPS with common LOA agreement)	All Towns contract w/County for assessment services under RPTL 1537	Current Structure w/additional consolidation and inter-municipal agreement
County	7	20	8	7	Variable	Variable
Towns	19	0	15	Variable	Variable	Variable
Total	**26**	**20**	**23**	**Variable**	**Variable**	**Variable**

Table 7: Wayne County Cost/Aid Comparison of Options							
		Single Assessing Unit Models		Multiple Assessing Unit Models			
		Option 1	Option 2	Option 3	Option 4	Other	
Start-up Costs	Current Structure - Modified to provide equitable assessments to all properties	County Run Assessing	County CAP Managed by County	County CAP not managed by County (one CAP or multiple CAPS with common LOA agreement)	All Towns contract w/County for assessment services under RPTL 1537	Current Structure w/additional consolidation and inter-municipal agreement	
Establish Equitable assessments at a common level throughout the County	$1,082,900	$1,082,900	$1,082,900	$1,082,900	$1,082,900	$1,082,900	
Transitional costs for County Run or County CAP managed by County (Computers, telephones, supplies, furniture)	$0	$405,000	$5,000	$0	$0	$0	
Available State Aid for reassessment - Town Aid	($216,580)	($216,580)	($216,580)	($216,580)	($216,580)	($216,580)	
State Consolidation Aid - Town Aid	$0	$0	($303,212)	$0	$0	Variable	
State Consolidation Aid for County Run Assessing, RPTL 1573 - County Aid	$0	($303,212)	$0	$0	$0	$0	
State Aid for County Run Assessing Referendum Approval - County Aid	$0	($86,632)	$0	$0	$0	$0	
State Consolidation Aid for County providing services, RPTL 1573	$0	$0	($43,316)	($43,316)	($43,316)	($43,316)	
State Aid IF County Managed County wide CAP	$0	$0	($86,632)	$0	$0	$0	
Total One Time Start-up Costs	**$866,320**	**$881,476**	**$438,160**	**$823,004**	**$823,004**	**$823,004**	
Cost Per Parcel - County	**$0.00**	**$0.35**	**($0.88)**	**($1.00)**	**($1.00)**	**($1.00)**	
Cost Per Parcel - Town	**$20.00**	**$20.00**	**$13.00**	**$20.00**	**$20.00**	**Variable**	
Combined Cost Per Parcel	**$20.00**	**$20.35**	**$10.12**	**$19.00**	**$19.00**	**$19.00**	

Table 7 (Continued): Wayne County Cost/Aid Comparison of Options						
Operational Costs					**	
Town Assessment Depts.	$773,152	$0	$0	$773,152	$579,864	$773,152
County RPTS	$730,038	$1,634,788	$730,038	$730,038	$912,548	$730,038
Less Revenues	($81,500)	($40,000)	($81,500)	($81,500)	($81,500)	($81,500)
Cost of a County Consolidated Assessing Unit	$0	$0	$931,500			$0
Additional Cost of annually maintaining assessments at a common LOA throughout the County	$77,315	$77,315	$77,315	$77,315	$77,315	$77,315
State Aid for Annual Reassessment *	($88,145)	($216,580)	($216,580)	($216,580)	($216,580)	($216,580)
Total Annual Operational Costs	***$1,410,860***	***$1,455,523***	***$1,440,773***	***$1,282,425***	***$1,271,647***	***$1,282,425***
Cost Per Parcel - County	***$16.76***	***$33.60***	***$33.26***	***$11.76***	***$15.97***	***$11.76***
Cost Per Parcel - Town	***$17.85***	***$0.00***	***$0.00***	***$17.85***	***$13.39***	***$17.85***
Combined Cost Per Parcel	***$32.57***	***$33.60***	***$33.26***	***$29.61***	***$29.36***	***$29.61***
Difference from Current Structure		***$44,663.00***	***$29,913.00***	***($128,435.00)***	***($139,213.50)***	***($128,435.00)***

** Annual Reassessment Aid of $216,500 may be available under the current structure if all towns reassessed in the same year (43,316 x $5).*
($88,145) = Parcels Receiving Annual Aid times $5/parcel (17,629 x $5)
*** CGR modeled a decrease in cost to Towns of 25% and an increase to the County of 25%*

Assumptions		
Additional Staff	*13*	
Salary	*$45,000*	
Fringes	*35%*	
Salary Increase for Dir RPTS	*$20,000*	
Other Annual Costs	*$95,000*	= $70,000 for PT Attorney/Appraisals, $5,000 for HR Support, $20,000 for space costs
Annual State Aid	*($5)*	
Triennial State Aid	*($5)*	
Consolidation Aid	*($7)*	
County Aid - $2	*($2)*	
County Aid - $1	*($1)*	
Maintenance of LOA Cost/Parcel	*$1.78*	= 10% of Average budget/parcel for Wayne Co.
Total Parcels	*43,316*	
Parcels Needing Reassessment	*43,316*	= All Parcels in the year prior to transition
Parcels Receiving Annual Aid	*17,629*	= Sodus, Rose, Macedon, Walworth, Ontario
Reassessment Cost/Parcel	*$25*	
Transitional Costs - County Run	*$405,000*	= $400,000 for space to reorganize departments & $5,000 for computer equipment
Transitional Costs - County CAP	*$5,000*	= $5000 for computer equipment
Average Budget/Parcel in Wayne Co.	*$17.85*	