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# New York State Assessors' Association

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## New York State Assessors Association Response to 2020 Executive Budget

### Rev. Bill

**PART AA-** Shift Basic STAR Exemption Recipients with Earnings over \$200,000 to the Credit Program.

Position- **Oppose**

Comments- The State enacted STAR in 1997. Since then, there have been numerous enhancements to the program. With each administrative change, there has been confusion among the taxpayers and unnecessary chaos in the assessment community. The income threshold for the exemption and the credit should be the same. The exemption will diminish over time; there is no need to expedite the process.

**Part C -** Extend Oil and Gas Fee Schedule by Three Years.

Position- **Support**

Comments - Section 593 of the Real Property Tax Law sets the fees to offset NYS Department of Tax & Finance costs of setting unit of production values for the oil and gas industry. Assessors in valuing oil, gas wells and other related facilities use the production values. The fee schedule is set to expire; the Association is in support of extending the fee schedule to March 31, 2024.

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**Part O -** Deny STAR Benefits to Delinquent Taxpayers.

Position - **Support**

Comments- NYSAA supports the local enforcement of past due property taxes and supports a program to disallow STAR credits and exemptions to delinquent property owners. It is imperative for the State Legislature to recognize that the assessor does not impose the local tax nor do assessors collect taxes. The Association urges the agency to implement a program that supports the local enforcement of past due property taxes without disrupting the normal processes for administering STAR.

**PART P-** Allow for the Appointment of Acting County Directors of Real Property Tax Services

Position- **No Position**

Comments- The proposed budget allows counties to appoint an Acting County Director of Real Property Tax Services, following the same protocol as appointing an Acting Assessor. As the property tax cycle can be time sensitive, an authorized Acting County Director of Real Property Tax Services can provide necessary service coverage until a new director is appointed. After six months, the Acting Director must meet the minimum qualification for the Director's position.

**Sub Q** Modernize and Merge Real Property Tax Forms (RP-5217 and TP-584).

Position - **Support**

Comments - The Association is in support of simplifying and modernizing the RP-5217 and the TP-584 forms without altering the local revenue streams. Being able to electronically file a consolidated form should streamline the process making sales data more accessible to the state and the assessor. The Association urges the state to form a committee of interested parties, including assessors, to formulate the new process.

**SUB R-** Abolish the State Board of Real Property Tax Services.

Position- **Support**

Comments- The proposed budget eliminates the State Board of Real Property Tax Services and transfers the powers to the Tax Commissioner, consistent with the structure of other agencies that hear appeals. When the Department of Taxation and Finance absorbed the Office of Real Property Tax Service Agency (ORPTS) the State Board remained intact. Since then it has been a challenge to maintain a quorum, which has delayed determinations. The Association is in support of streamlining the appeal process. The process must be transparent and fair.

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**SUB S-** Remove References to the STAR Offset Program.

Position- **Support**

Comments- The STAR Offset Program allowed the Department of Taxation and Finance to use a homeowner's STAR benefit to offset a past due state tax liability. This provision was only applicable to the 2013-2014, 2014-2015, and 2015-2016 school tax cycle. Since the program is no longer active, the Association is in support of removing any reference to the offset program from the statute.

**SUB T-** Technical Amendments to Telecommunications and Railroad Ceiling Program.

Position- **Support**

Comments- The State is currently using July 1 and localities are using December 31 of the previous year as a valuation date. This amendment would provide for a consistent ceiling valuation date of December 31. The Association supports a consistent valuation date. The Association also supports an amendment that clarifies the equalization rate used in conjunction with the telecommunications ceiling program. The proposed amendment uses the final state equalization rate for the assessment roll for which the ceiling is established. If that final rate is not available, the State shall use the most recent final equalization rate in determining assessment ceilings.

**Part U-** Extend the Deadline for Late Enhanced STAR Applications for the 2019 School Year.

Position- **Support**

Comments- In order to administer all exemptions, there needs to be consistent deadline for the time to file an application. However, NYSAA is aware that there may be extenuating circumstances at times. The mandatory changes to the Income Verification Program in 2019 is a perfect example of an extenuating circumstance. The Association is in support of extending the deadline for late Enhanced STAR applications for the 2019 school year. The change did cause confusion amongst the senior taxpayers. NYSAA advocates for senior citizens, and extending the filing deadline will benefit the senior population.

**PART N-** Provide a Local Option for Placing Converted Condos in the Homestead Class.

Position - **Support**

Comments- This provision will enable municipalities to place converted condominiums assessed at full value using the sales-based approach into the homestead class. This local option will align condominium units with other residential properties and will allow homeowners to be taxed at the homestead rate. Although this provision only applies to Homestead/Non Homestead communities, it is a step in the right direction. NYSAA advocates for legislation that will grant municipalities the ability to value condominiums using any acceptable appraisal method, (sales, income or cost), the same as all other residential properties.

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