

# STATE OF NEW YORK

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5601

2019-2020 Regular Sessions

## IN ASSEMBLY

February 13, 2019

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Introduced by M. of A. MANKTELOW, DeSTEFANO -- Multi-Sponsored by -- M. of A. HAWLEY -- read once and referred to the Committee on Real Property Taxation

AN ACT in relation to authorizing the commissioner of taxation and finance to study the feasibility of reducing the number of assessing units and equalization rates

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The commissioner of taxation and finance shall study the  
2 feasibility of reducing the number of assessing units and equalization  
3 rates. Such study shall include, but not be limited to, a review and the  
4 impact of the following steps:

5 1. The elimination of all villages (except coterminous) as assessing  
6 units, which now requires approximately two hundred seventy-five addi-  
7 tional equalization rates from being calculated each year.

8 2. The realignment of school district boundaries to more closely agree  
9 with town, city and county boundaries; however, taking appropriate  
10 geographical hindrances into consideration. The study shall consider  
11 the grandfathering of existing primary and secondary school children  
12 living in one and two family residences until property is transferred.  
13 For the purposes of this study, taxes are paid to the new district, with  
14 "tuition money" (taxes collected by grandfathered properties), trans-  
15 ferred from the new district to the old district in accordance with the  
16 appropriate change in the education law. This would eliminate approxi-  
17 mately fifty special segment rates currently being performed if fully  
18 implemented.

19 3. The requirement of the commissioner of taxation and finance to use  
20 the current assessment roll as the base year roll for its sampling of  
21 appraisals to increase the accuracy of special equalization rates.

22 4. The requirement that the school tax roll be based on the previous  
23 year's assessment roll instead of the current year. This would give the

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD08937-01-9

1 state four months to complete all special rates instead of four weeks.  
2 This would allow for subdivision three of this section to be accom-  
3 plished.

4 5. The requirement that all towns not of first class size as defined  
5 by the most current federal census and article 2 of the town law consol-  
6 idate with one or more towns or cities within the same county to be of  
7 sufficient size (at least four thousand parcels combined). Any town not  
8 of first class size as defined by the federal census, but having at  
9 least four thousand parcels of properties as indicated by the latest  
10 final assessment roll would also be exempt from being required to  
11 consolidate. If a required town fails to consolidate by a designated  
12 date or if a town drops out of a consolidated assessing unit and does  
13 not rejoin another consolidation, the following year, the state may  
14 withhold the appropriate state aid monies until such time as the munici-  
15 pality complies. All cities would be exempt from this provision; howev-  
16 er, other cities or towns could form a consolidated assessing unit with  
17 a city. Counties which are authorized to assess properties within their  
18 boundaries (Nassau and Tompkins) would be exempt from the consolidation  
19 requirement.

20 6. The requirement that periodic assessment updates be completed every  
21 six years unless the coefficient of dispersion (a statistical measure of  
22 uniformity) based on a current year of sales, is within acceptable rang-  
23 es as currently defined for maintenance aid. (Less than twenty, seven-  
24 teen, or fifteen depending on population per square mile as defined by  
25 federal census.) If the coefficient of dispersion is within acceptable  
26 ranges the maximum allowed time could be extended to ten years.

27 7. The review of current procedures in use by the commissioner of  
28 taxation and finance in regards to the valuation of utility properties.  
29 Evaluate the current split in responsibilities of special franchise and  
30 private property valuations and recommend a determination of same.  
31 Conduct additional training if necessary to allow for competency at the  
32 local level.

33 8. The requirement that assessor positions will be designated as sole  
34 assessor. The assessing unit would retain the option to make this posi-  
35 tion elected or appointed.

36 § 2. A report of the study, outlining the impact of each of the above  
37 steps, shall be filed with the governor, the temporary president of the  
38 senate, the minority leader of the senate, the speaker of the assembly  
39 and the minority leader of the assembly on or before December 31, 2020.

40 § 3. This act shall take effect immediately.