

STATE OF NEW YORK

4811

2021-2022 Regular Sessions

IN ASSEMBLY

February 8, 2021

Introduced by M. of A. MANKTELOW -- 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 Assem-
bly, 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
24 state four months to complete all special rates instead of four weeks.

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

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1 This would allow for subdivision three of this section to be accom-
2 plished.

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

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

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

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

35 § 2. A report of the study, outlining the impact of each of the above
36 steps, shall be filed with the governor, the temporary president of the
37 senate, the minority leader of the senate, the speaker of the assembly
38 and the minority leader of the assembly on or before December 31, 2022.

39 § 3. This act shall take effect immediately.