

12/10/2007

Supervisor Duke, Town Council, and the People of Rochester,

I would like to thank you for this opportunity to address you. As you know the job of the assessor is to estimate all real property at a uniform percentage of value and enforce NYS Real Property Law with regard to assessment of real property. The assessor's office is also responsible for documenting property ownership, property transfers, subdivisions, mergers, improvements on properties and processing property exemptions.

I would like to take this time to update you on the status of the Town of Rochester Assessor's office as found since October 1st 2007. It is with great pain that I tell you the state of the office is poor for many reasons.

Please let me provide you with a few examples to demonstrate the office's status.

It is very important that all property cards be filled out as completely as possible and when improvements on a property are made, such as a home or large structure, a photo be taken and added to the property card. These property cards assist the public when they come in and inquire about a specific property and assist the assessor's office when in the office and out in the field. It has been found that a large number of property cards do not have proper documentation or photos on them. Many of these cards missing data are for properties with new construction in the years 1999 and 2005 to the present. Although many of these properties were documented on the RPS (Real Property Systems) data base, it is important that these properties also be documented and photographed at the time of the improvement in hard copy for a properly functioning office.

It is also important to document all property subdivisions on the RPS database and make new cards for all new properties in a subdivision at the time of subdivision. Many subdivisions were found to be documented on the RPS database only and new hard copy property files/cards do not exist or are missing. Once again this situation poses a large problem when someone comes into the office asking about a specific property and the card is not there. It also poses large problems in the revaluation process where a current and up to date hard copy file is essential when out in the field. The RPS database can not be taken out into the field, only a property card can.

When a property card is found to not exist or is missing, the assessor must re-verify all information about that specific property in the field, create a hard copy file and update the RPS system. These steps need to be taken at the time of subdivision, merger and/or improvement, not months or years later.

As stated before it is important that all improvements be documented and assessed at a uniform percentage of value at the time of their improvement. When improvements are not documented, left off the roll and not assessed this causes assessments not to be fair and equitable. One major example of this is the Smiley Brothers property, known to most as Mohonk Mountain House. In 2005 a certificate of occupancy was issued for a new 33,000 sqft Spa and Fitness Center. About 50% of this structure, along with multiple tennis, basketball and shuffleboard courts, parking lots, multiple small structures, portions of Lake Mohonk, including the beach area, all situated atop the Shawangunk Ridge, are in the Town of Rochester. Currently this is being assessed as a private forest with the assessment tag of \$105,400. The improvements just mentioned were not found in the RPS system or on any property card. This property needs to be assessed as it is currently improved. Smiley Brothers has opened their doors to the Town of Rochester's Assessor's office, been very cooperative and informative, and appears to have filed all proper paper work for their 33,000 sqft spa and fitness center. Smiley Brothers cooperation leads me to believe they have always been willing to and are currently willing to pay their fair share minus any exemptions they have a right to. It appears that these major improvement should have been assessed and taxed in the 2006 and 2007 roll years and were not.

It has also been found that RPTL 520 forms are not being filed in the Town of Rochester. This is a notice to tax levying bodies of the transfer of an exempt real property to a new owner who is does not qualify for the previous owner's exemptions. This allows a tax levying body to tax the new owner for the prorated amount of taxes the new owner is liable for. The Town of Rochester Assessor's Office will soon begin to file this paperwork with the appropriate bodies, which should bring further income to all tax levying bodies.

The previous mentioned examples, along with a tremendous backlog of paperwork found on October 1st 2007, have put the Town of Rochester Assessor's Office behind the eight ball. It has also completely stalled the attempt for revaluation of the 2008 roll. It has and will put into great jeopardy any other near future revaluation attempts. It should be said that to attempt an in-house revaluation of roughly 4,700 properties in a 3-5 month time frame, with the offices current real property documentation would be disastrous and inappropriate.

The people of Rochester should know that these problems can and must be fixed. All the property owners in the Town of Rochester deserve fair and equitable assessments.

I want to thank the people of Rochester for their time.

Daniel Baker
Assessor
Town of Rochester