

TOWN OF OSSINING
TOWN HALL MEETING- APRIL 19TH, 2016
OSSINING PUBLIC LIBRARY
FREQUENTY ASKED QUESTIONS ABOUT THE
REVALUATION PROCESS

1. Why was the reassessment done in the first place? It clearly is going to create severe financial hardships for some people in the community and provide relief for others. What was the compelling evidence that led to the need for the reassessment to happen?

The Town of Ossining has not done a revaluation in 44 years. A lot can change over that time, and a lot has. Real property taxes are meant to be based on real property values, and those values have cannot possibly be reflected when depending on 44 year old data. Over the past 5 years, over \$12,000,000 have been paid in Certiorari refunds by the Town, County, schools and villages (all based on the Town's Roll). All residents have been paying for these refunds and the additional cost of defense (appraisals, special counsel, etc.) as part of their annual tax bills. In comparing the cost of all these refunds to the cost of reassessment, a lot of good money has gone to waste over the years because reassessment wasn't undertaken. An initial reassessment followed by periodic reassessments offer fairer and more equitable taxation based on real property values, as well as eliminating the unpredictability of tax certiorari payments and the cost of these judicial proceedings.

2. What is the rest of the reassessment process after the current reviews are finished by Tyler and what are the key dates? As part of this, if someone doesn't agree with their assessment after the informal review with Tyler, what are their next options for further review? I think it is a review with the Assessor then the Board of Assessment Review, then Small Claims Court but please confirm.

After change of assessment notices reflecting new construction, demolition and all changes subsequent to those in the disclosure notices are mailed, property owners can speak with the Assessor's Office (a stipulation may be possible), file a grievance with the BAR (by 6/21), or pursue a Small Claims Assessment Review (SCAR) or certiorari if dissatisfied with the outcome of the grievance. Please refer to the attached document "Revaluation Process Start to Finish".

3. Is the current process the same or different from the past assessment process, except with the addition of Tyler and a review of every property all at once? In the past, if you thought your assessment was high, you would talk with the assessor (with or without a lawyer) and then I think the Board of Assessment Review, and then go to small claims court. It seems like the process going forward is the same, just with the starting point being Tyler's assessments.

The current process is mostly the same; the 1972 Reassessment was done by Cole Layer & Trumbull with the “cost approach to value” as the primary valuation methodology. Since 1973, multiple regression analysis (MRA) via Computer Assisted Mass Appraisal (CAMA) software is widely used throughout New York State. With the advancements in technology and modeling techniques, now market derived cost, sales and income (for commercial properties) models are utilized. The process going forward remains the same, and the Town’s open door policy means that we are always available to property owners to discuss assessments /values.

4. Does an option exist to cancel the reassessment (meaning not implement) or change it at this point? If so, what are the options and key dates? If not, why not? Not asking if you would do this, just whether it could be done.

While the Town Board could hypothetically vote to not accept the reassessment, the Assessor has sole jurisdiction over the assessment roll and has the authority to publish the roll despite a Town Board vote to that effect.

- **5. What data/statistics exist on the reassessment -- broken down by villages and town outside -- to this point? What percent of the homes went up/down/stayed the same?**
- **What was the average percentage increase and decrease?**
- **What percent went up 10-25%? What percent went up by more than 25%?**
- **Where are the greatest changes in assessed values -- more expensive homes, less expensive homes, commercial properties, etc.?**
- **If this data is not available yet, when will it be available? Can it made accessible to the public to run this analysis if it can't be run for us?**

Please refer to the chart below. This is still a work in progress and the numbers will change based on the results of the informal review meetings, new construction / demolition not yet captured, and grievance changes. The 2016 Tentative Roll will be published June 1st and then you can request the data for your own analysis.

2016 REASSESSMENT			
PROPERTY TAX DISTRIBUTION			
Property Type	Decrease	Stays the Same	Increase
Residential	35%	20%	45%
Condominium	8%	91%	1%
Vacant	48%	29%	23%
Commercial	49%	20%	31%
Total	31%	34%	35%

6. How are comparables selected? What are the key drivers that make two houses matched as comparable? As an example, how can a house in Ossining be compared with a house with a Briarcliff Manor address (in Ossining Schools) when Briarcliff gets use of two rec departments / summer camp programs, the Briarcliff pool, and some would say the perceived value of a Briarcliff address, similarly the inverse. The former would increase valuations and the latter would decrease. Couldn't comparables be found within the same villages/PO Box? Tyler said, "Land values were developed from sales from the specific neighborhood being valued".

http://mmrc.tylertech.com/_dnn/LinkClick.aspx?fileticket=aPmhPMecvI4%3D&portalid=0

This scenario would never happen because the models were split. Briarcliff properties will only draw comparables from other Briarcliff properties. The document Melissa Baer of Tyler wrote (Valuation Overview) lists the items used to determine comparability. It is a mathematical selection, as each item has a weight assigned that is added together. The lowest weighted properties are deemed to be the most comparable. Unique properties may not have adequate comparable sales.

7. If a house has 5 comparables, do they all factor equally in developing an assessed value or could some have greater value because they are closer matches?

The market value is calculated using 7 value estimates. 5 of the 7 are the adjusted sales prices from each selected comparable, the sixth is the regression value estimate (pure calculation of the model with no comparable), and the seventh is the weighted estimate of the 5 comparable weighted by distance (where the lower the distance, the greater the comparability). The two high and two low estimates are eliminated. The market value represents the median of the remaining 3 estimates. This ensures that outliers do not overly bias the market value.

8. Is the simplest way to determine if your house is assessed correctly to figure out if the assessment represents the price for which you could sell your house (as of July 2015, which I think was the date they used for the assessment values)?

Yes. The acceptable range is within +/-10% for homogenous properties such as subdivisions or +/-15% for more diverse housing stock. This standard is determined by IAAO (International Association of Assessing Officers). As appraisal is not an exact science, there does need to be a margin of error.

9. What is the assessment process in future years to make sure the data stays up-to-date? How often will reassessments be done? Will this be done internally by the assessor or by an outside organization?

The Town plans to do another reappraisal every four years. This means each parcel will receive an individual value estimate with all value estimates reviewed for each parcel. In interim years, the Town plans to maintain a Level of Assessment of 100 through statistical analysis for all properties based appropriate groupings (e.g., school district, neighborhood, etc.), using sales data. This will allow values to be adjusted – up or down – as appropriate. Property inventory data will be reviewed for all parcels in the Town over a six year cycle. This will be accomplished by the Assessor’s Office staff and outside help.

10. Have the Building Department records been compared to the Tyler data to help with the accuracy on each property? If this has not been done, will it be done? In a case where Building Department records are found to be incorrect, how will those records be corrected and properties brought into compliance, as appropriate?

Yes, this is part of the process of data collection. Properties are valued based on the use that is documented or observed and the legality of that use is for the building departments to determine. If the inspection revealed the use is a 2 family (220) and the prior roll showed a one family (210), these discrepancies are shared with the building departments, they have access to the assessment database.

11. Explain how properties in general are assessed.

They are assessed according to fair market value. For most taxing jurisdictions – in NY and throughout the country – mass appraisal is used to determine fair market value. Mass appraisal uses a computerized model and consistently applied qualitative and quantitative data to calculate value based on a specific set of sales data (specific to both that jurisdiction and to a set time period 7/1/13 – 7/1/15).

12. Is an acre valued the same regardless of where it is located or are their differences?

The jurisdiction is broken up into neighborhoods. There are 14 residential neighborhoods and 5 commercial neighborhoods. Land values will differ between neighborhoods. Land is also generally not valued on a straight dollar per acre basis. It is valued on a curve, meaning two acres isn’t worth twice what one acre is worth and a half acre is not worth half what an acre is worth. Any analysis that shows a very small acre property with a very high price per acre is likely not taking this into account. See an example below. The base size in this neighborhood is .25 acres. The base lot is .25 * 510,000 or 127,500. Only the allowable zone size is considered primary acres (the building site). If you divide 127,500 by .25 – you get 510,000/acre – however you can see that, due to the curve, 1 acre is only valued at 280,500.

Nbhd		1	
Model ->		1	
Zone			
ACRE	BASE		\$510,000
LAND	INC		\$204,000
SIZE	DEC		\$204,000
S			\$51,000
E			\$12,750
	0.05	0.25	86,700
	0.14		105,060
	0.15		107,100
	0.25		127,500
	0.35		147,900
	0.5		178,500
	0.88		256,020
	1		280,500
	1.22		325,380
	1.5		382,500
	2		484,500
	2.5		586,500
	3		688,500

13. What is considered a bedroom? Does a room not currently used as a bedroom still count as a bedroom if it could be used as one?

A bedroom typically has a closet, however it will be counted as a bedroom if the room is currently used as a bedroom.

14. How much value does a finished vs. unfinished basement add to value?

It depends on the value source (cost vs. market), amount of basement (full, partial, crawl), level of finish (rec room or higher quality finish), and the location. Since Briarcliff has a different model, the variables will differ. Please see market document for adjustments. If the value source is cost, an unfinished basement adds about \$35,000 for the main dwelling and approximately \$11/sf for additions. * Additions may be original, however they are sketched separately due to story height differences from the main dwelling.

15. What is the background on the homestead exemption for people not in the details of that conversation? What are the key decisions and what decisions have already been made? If not implemented now, can this be revisited as part of

the updated assessments that are done in the next 3-5 years? Can it still be done now before this reassessment is finalized? Is it true that to implement homestead for condos that you have to implement it for all commercial properties at the same time, you can't do it for one but not the other?

Homestead is a tax policy option available to municipalities that implement a reassessment (Article 19 of the Real Property Tax Law). It creates two classes of property, homestead (essentially residential) and non-homestead (non-residential). Adoption of Homestead results in two separate tax rates for applicable taxing jurisdictions (the Town, at a minimum, with the possible use by school districts and villages as well). The non-homestead tax rate is typically higher than the homestead tax rate. Use of Homestead prevents a shift in property tax from non-residential property to residential property.

Homestead must be adopted by passage of a local law at least 60 days prior to tentative roll. Since Ossining's tentative roll is issued June 1st, it is too late for further consideration of this option for this year. Homestead can be reconsidered in any year in which a reassessment is implemented.

There is no option to implement Homestead for selective property classes; it is either used or not used, Town-wide. If adopted, condominiums built as condominiums or converted from a non-residential use will be valued on the basis of their selling prices (currently they are assessed on the basis of potential rental income capitalized, which yields a lower value than the actual selling prices).

The Town Board decided not to consider the Homestead Tax Policy Option for the 2016 Roll after the shift analysis was presented. Adopting the Homestead Tax Policy Option represents \$1,000 tax reduction to an average residential property owner and over \$5,000 increase per year to most condo owners. This option can only be considered during a Town wide reassessment, it can be considered next year for the 2017 Roll. Please view chart below.

AVERAGE RESIDENTIAL TAX BILL	Average Residential Values	2015 Actual	Without Homestead	With Homestead	
Town Unincorporated	\$ 448,000	\$ 17,169	\$ 16,682	\$ 15,213	
Village of Ossining	\$ 340,000	\$ 14,212	\$ 13,857	\$ 12,741	
Village of Briarcliff Manor, Ossining Scho	\$ 796,000	\$ 28,986	\$ 28,259	\$ 25,991	
Village of Briarcliff Manor, Briarcliff Scho	\$ 796,000	\$ 26,233	\$ 24,766	\$ 23,278	
AVERAGE CONDO TAX BILL	Average Condo Values Income	2015 Actual	Without Homestead	With Homestead	Average Condo Values Market
Town Unincorporated	\$ 202,000	\$ 7,741	\$ 7,522	\$ 13,067	\$384,800
Village of Ossining	\$ 183,000	\$ 7,650	\$ 7,458	\$ 12,265	\$327,300
Village of Briarcliff Manor, Ossining Scho	\$ 287,420	\$ 10,466	\$ 10,204	\$ 17,951	\$549,776
Village of Briarcliff Manor, Briarcliff Scho	\$ 298,085	\$ 9,824	\$ 9,274	\$ 17,102	\$584,789
AVERAGE COMMERCIAL TAX BILL	Average Commercial Values	2015 Actual	Without Homestead	With Homestead	
Town Unincorporated	\$2,349,000	\$ 90,024	\$ 87,469	\$ 86,354	
Village of Ossining	\$1,185,000	\$ 49,534	\$ 48,294	\$ 47,963	
*Village of Briarcliff Manor, Ossining Scho	\$2,053,000	\$ 74,760	\$ 72,885	\$ 73,223	
*Village of Briarcliff Manor, Briarcliff Man	\$2,053,000	\$ 67,659	\$ 63,875	\$ 67,520	
*Combined Village					

16. Is the 1/3 goes up, 1/3 stays the same, and 1/3 goes down in reassessments a pre-determined formula? If so, why? If not, why does it always come out that way?

As you now know, we don't look at this analysis until the very end as the previous value has no bearing on the new value – particularly when it has been so long between valuations. So – no – it isn't pre-determined. It doesn't always come out that way. In Scarsdale, only 25% went up and 75% went down or stayed the same. Reassessment re-distributes a static amount of tax revenue that needs to be raised. For every tax bill that goes down, that amount of \$'s must be collected in other tax bills. Assuming properties have changed somewhat proportionally throughout town, the redistribution will occur evenly amongst the 3 groups. It's when you have drastic differences (between neighborhoods or classes of property), that you see something other than this (like Scarsdale).

17. What happens if someone looks at someone else's house and thinks that other property is under-assessed? Can I "report" this and have it reviewed?

This does happen. During the informal review process, if new data is received or if comparisons show that a property should have been graded higher, then we will increase the assessment of that property. Equity is the goal.

18. What will be the Town's on-going process to catch under-assessments? You would expect that people who think they are over-assessed will meet with Tyler to argue but those who think they are under-assessed will not, how is this addressed during the current process?

Town plans to do another reappraisal every four years. This means each parcel will receive an individual value estimate with all estimates reviewed for each parcel. In interim years, the Town plans to maintain a Level of Assessment of 100 through statistical analysis for all properties based on appropriate groupings (e.g., school district, neighborhood, etc.), using sales data. This will allow values to be adjusted – up or down – as appropriate. Property inventory data will be reviewed for all parcels in the Town over a six year cycle.

19. I believe that the reassessment is revenue-neutral, meaning that for every dollar one house goes up or down, someone else's house goes up/down a dollar. At the end of the day, the town, village, county and schools, receive no additional tax revenues as a result of the reassessment, it is just a redistribution between properties in Ossining - correct or incorrect?

Correct. The only impact reassessment has on a town's budget is the cost of the project. Other than that, it does not raise or lower budgets or tax levies. That is a function of each taxing jurisdiction: how much money is needed for annual operations, and the amount of non-property tax revenue expected for each fiscal year. When the total assessed value of the Town goes up, the tax rates will go down provided that the (Levy from the budget) amount to be raised by taxes remains the same.

The Assessment Vs. Taxes: What's the Difference? Brochure from ORPTS helps understand the various scenarios.

20. Does the reassessment help the town and village address potentially illegal housing situations now and in the future? If so, how and how will this be addressed?

The reassessment process looks to determine what structures and improvements exist, and the results and assessment database are shared with the building departments.

21. What are the initial findings for the pre-reassessment count of parcels by property code vs. proposed changes from Tyler for all code types by descriptor?

Example-

Descriptor	Present	Proposed
Single Family	2000	1900
Two Family	1000	1075
3 or more	500	525

Please refer to Land Use Code changes chart at the end.

22. With the new total assessed values for our town, how will this be equalized with surrounding towns for school, county and other impacted tax levies? Will this result in a change in tax distribution between the taxing entities versus if no reassessment was done?

This will depend on overall market value changes in other Westchester towns and cities. This will only be known once 2016 equalization rates throughout Westchester are finalized, which won't occur for several more months. Ossining's full value based on the preliminary reassessment figures is about 4.76 billion, while the Town's full value based on 2015 assessments was about 4.6 billion, which is not a big difference relative to the value of the whole Town (only about +3.5%). If values in New Castle and Yorktown keep pace, it will not have an effect. A municipality does not have to conduct a Reval for its Roll to go up.

23. Is there any avenue to give short-term relief to those who assessments have increased more than a certain percent, say 25%?

The only option is Real Property Tax Law Section 1904 which allows for the use of transition assessments, phased in over five years. While this option does phase in assessments, the vast majority of the tax impact occurs in the first year, so this doesn't offer the relief some may seek. It also phases in the assessments for everyone, including those whose values have gone down and who may have been paying an inaccurate higher value for some time. They would not benefit immediately from the new full value with this phase in.

24. What are the main reasons an assessment was increased? Are there any trends? Is it work/improvements done on houses that were never recorded, inaccurate property card records, significant change in market values in certain neighborhoods not captured, etc?

The reasons listed are the main reasons.

25. Are the taxes paid on a house part of the market value calculation? If so, how? If not, why not? It seems that higher taxes lower market value and vice versa. As a result, if a house has a higher market value and its taxes go up as part of the reassessment, it seems to be expected the market value will drop in the near future due to the tax increase. Similarly, if a house receives a lowered assessment and thus lower taxes, it will result in the market value going up and then the taxes going up before too long.

We are unable to predict, and therefore adjust for, future changes in the market. The amount of taxes paid may impact a property's market value, however we would hope the taxes being paid are now equitable to like properties and therefore, a significant loss in value would not occur. The amount of taxes paid, since it was not equitable, had a

much larger impact in the past. Fluctuations in market value for areas negatively affected can be captured by doing more frequent reassessments.

26. I want to see if the board has thought about this as part of the evaluation of the reassessment: Some houses are going to have their taxes go up significantly, let's say \$5,000-\$10,000/yr. This kind of unexpected/unplanned expense can't be absorbed by many people's budgets. As a result, they will have to sell their properties. Selling their properties won't be easy because the taxes are now even higher than they were. As a result, they will likely sell the house for less than current market value. Doing so will create new comparable for remaining neighbors and the person who bought the house can argue their assessment should be lower. Given the new lower market value, this reduction would likely be granted. With this reduction, the taxes of other houses around town go back up. On the flip side, for houses whose assessment is lower, their market value will creep back up quickly or slowly since their houses are more marketable, so as their market values go up, their taxes come back up. This leaves us right back where we started. They only thing that is required is for some people to be forced to sell the houses in the community that they are a part of to start the chain of events which will likely result in the assessments coming back in line with where they were before the reassessment. I guess the question is whether this is just a temporary adjustment that will create incredible disruption for many residents only to be back where things started within a few years. If so, what is the point of doing this?

The previous assessments were simply inequitable – properties of similar value were paying different amounts in taxes. If everyone is paying relatively the same taxes for like properties, the market will recognize no difference in what they ultimately sell for, regardless of what increase or decrease in taxes the current owner now faces.

If we use this example and one person sells their house in a distressed position for less than what other like properties sell for, that is not “the market”. The market is set by the totality of the sales in that neighborhood. If they all face the same scenario, then the market will recognize a decrease in value – across the board. The market is constantly in flux – this cannot be a reason to continue disproportionate taxation. More frequent reassessments need not be an expensive proposition. By keeping values in line more frequently, these significant shifts will disappear. This can be shown by looking at other states where cyclical reassessments occur – CT, RI, MA, NJ, etc. NY is unique in the Northeast for a lack of any statutory requirement to reassess.

QUESTIONS FROM OPRA, 4/15

- A. We have a specific group of properties along the Hudson that are unique in many ways and would be difficult to appraise. Do they really fit into Tyler’s algorithm? How, if it all, was this adjusted for during the process?**

Yes, there are unique properties that are difficult to value using mass appraisal if there are no comparable sales. With no comparable sales, it is difficult to appraise residential

properties using any methodology. One of the checks we made was to compare the cost and market approaches to find properties with large differences between those estimates. Those were carefully considered, as were properties with high distance comparable (meaning there were no good comparable sales) from the market approach. The informal review process allows us to collect additional market data (appraisals, listings, etc.), that was not otherwise available so we can make adjustments, when warranted, to these types of property.

B. What percentage of property owners made appointments for informal hearings with Tyler? What percentage of appointments are expected during a typical revaluation?

Roughly 10% made appointments. New York State says that around 15% is typical.

C. Will Ossining's share of the county taxes increase?

The preliminary 2016 Roll has an increase of approximately \$163 million of taxable assessed value, this represents a 3.5% increase. The apportionment for county and school taxes depends on the 2016 equalization rates established for all other Towns and Cities in the county, which is the measure of the market. These equalization rates have not been established yet.

D. Some people have suggested that the revaluation process is "punishing the elderly". What kind of changes did properties with the Senior STAR exemption see on their properties? Is the effect disproportionate, or did some go up and some go down, just like everyone else?

Of the 917 parcels on file with elderly or senior STAR exemptions, the percent of change in either direction was very much in line with the entire Town inventory overall. The median assessment increase on these 917 properties was 1.24%, while the overall Town had a 1.15% median assessment increase. This is only a statement of value change, and is not directly correlated to taxes.

E. What is the chance of a 5 year "phase in" of the new values, or waiting a year to accept the new roll?

See #16. Also, the new taxes do not go into effect until 2017, which essentially does put it off one year.

F. We need some clarification about Homestead. Is it true that you have to do commercial at the same time? Can we break out condos from commercial and deal with each individually?

See #9

G. There are some questions about Tyler and their process: how they can get a good result with the employees they have and despite the mistakes people have seen?

There is quite a bit of information available about this process and we have done several presentations about this topic. The short answer is that you don't need to be an appraiser to count bedrooms or measure a house. Data collectors collected data, that is all. Their work was reviewed by group leaders, who are all experienced fee or mass appraisers, and reviewed again this fall/winter by review appraisers, also experienced fee or mass appraisers.

Inaccuracies occur not just due to mistakes, but because not all property owners contributed to the process – which we can easily show through entry rates and data mailer return rates. Many of the informal review meetings are being resolved by conducting the inspection that was requested over a year ago.

In the Town of Ossining there have been 34 arm's length residential sales this year thru the end of March. When the sales price is compared to the proposed 2016 Assessed Values, the median ratio is 98.55 (weighted mean is 98.76), and the COD is 9.21.

The procedures used for this reassessment are appropriate and ORPTS has participated in this project from its onset, beginning with the development of the Request For Proposal for reassessment services by the Westchester municipalities in Multiple Municipality Reassessment Consortium (MMRC).

ORPTS is awaiting a file from the processing arm of Tyler Technologies so formal verification of the project can begin. In the meantime, the result of the Town's study using 2016 sales that were not used for Tyler's valuation is a good indicator reasonable market value assessments have been achieved through this project.

It's worth noting, given the scope and amount of detail involved, no reassessment project ever conducted has been perfect. But, the results of an initial reassessment such as in Ossining will produce an assessment roll that is substantially better than the Town's historical rolls. The Town's roll will only continue to improve as any inaccuracies noted above are sorted out. ORPTS looks forward to continuing to work with the Town on its maintenance of this initial reassessment roll in subsequent years.

The procedures are well documented by Tyler in their collection manuals that were utilized during the training of the data collectors. As for Haberman, one facet of their responsibilities was to audit classroom training and field work as completed by data collectors. The focus of the audit was to verify all pertinent facts and procedures that were covered in the classroom and implemented in the field. Haberman's opinion is that this phase of the project was completed in a systematic and methodical fashion. Human error is an unavoidable downside in a project of this magnitude. To mitigate errors there are many fail safes put into place by the Town, Tyler and the Monitor. These procedures included running edits on all properties after updating the work file. This work limited the errors that were incorrectly recorded in the field and/or entered incorrectly as a result of a typo. Additionally, properties were field checked, looking for patterns that would be evident with a poor data collector. The project is made up of data verification processes throughout, including the data mailers that were sent to each home requesting verification of the data that will be used to value their property. This continues right through the informal hearings where a property owner can have a face to face with a Tyler representative for the purpose of explaining their case if a problem exists.

BELOW ARE LAND USE CODE CHANGES (Property Class) FROM 2015 TO 2016

LUC	2,015	2,016	LUC	2,015	2,016	LUC	2,015	2,016
210	5,767	5,682	462	5	2	692	25	9
215	0	69	463	2	3	694	1	1
220	834	780	464	39	54	695	7	7
230	167	208	465	18	21	700	14	2
241	1	1	470	1	1	710	13	4
242		1	471	2	5	741		2
250	11	10	472	3	4	810		1
260	1		473	3	3	817		3
280	25	62	480	10	13	818		1
310	12		481	27	43	820		5
311	397	352	482	19	37	821	2	2
312	68	64	483	35	35	822	1	9
330	110	95	484	16	18	831	8	8
331		41	485	20	21	835		1
340	14	7	486		1	843	2	2
341		5	500	4		850	1	1
350	6	1	534	8	10	853	2	7
400	59		546	1	2	860		4
410	1		553	3	6	861	4	5
411	1,995	2,038	554	1	1	866	8	10
414		2	557	2		869	7	8

418	3		570	5	7	870	6	
420	1		590	11	2	877		5
421	11	11	600	13		884		3
422	1		611	3	3	932		3
425	1	1	612	12	15	960	1	3
430	4	1	613	1	1	963	23	44
431	6	5	614	4	4	970		2
432	21	20	615	2	4	971	2	2
433	18	24	620	31	36	972	6	7
435	2	2	630	1	1	990	3	
438	37	33	632	1		unassigned	49	
439	2		633	5	5			
440	1		640	5				
441	2	1	642	8	11			
444		1	650	4	1			
447	3	2	651	8	3			
449	17	46	652	1	5			
450	6	3	653	3	25			
451	2	2	662	13	13			
452	7	6	670	17	13			
453	1	2	680	1				
454	3	3	681	7	5			
460	3		682	7	4			
461	5	7	690	6	1			

Revaluation Process, Start to Finish

Step 1: Data Collection: April 2014 to June 2015

Process: Tyler Data Collectors were dispatched in neighborhoods to gather exterior and interior information on all properties, including, but not limited to: story height, room counts, heating system, basement type, and building dimensions. The MMRC website (mmrc.tylertech.com) had information on what neighborhoods were scheduled for data capturing. Two attempts were made at each property to gain entry and gather data, but regardless of permitted entry, exterior measurements were made on all properties. If you were not available after the second attempt, a postcard was sent requesting that you call for an appointment.

Public Action Requested: Property owners could decide whether or not to allow entry to the home or business. Pre-scheduled appointments were available for those who were unavailable during the work week.

Step 2: Data Reporting

Process: Data collectors submitted data to supervisors, and data mailers were created based on this data.

Public Action Requested: A listing of gathered information on all properties (the “data mailer”) was mailed, listing room count, condition, etc. Property owners were encouraged to submit a correction request if they believed the data on the mailer to be inaccurate, which may have resulted in an additional inspection.

Step 3: Research Market & Costs: April 2015 to August 2015

Process: Property valuation analysts conducted studies to understand what affects the real estate market in the area, which began with collecting and verifying data and sale prices for all property sales within an approximate 2 year period, excluding sales that were not considered “arm’s length”. Valid sales were analyzed and mathematical models of market activity were created. These models were then tested to establish how effective they would be in estimating the value of similar unsold properties.

Public Action Requested: None

Step 4: Determine Values: August 2015 to November 2015

Process: Qualified and experienced appraisers reviewed the value calculation for each property in the field. The purpose of this review was to ensure the property data is accurate and that valuation models had been applied correctly and consistently.

Public Action Requested: None

Step 5: Mail Value Notices/ Schedule Informal Review Meetings: March 2016

Process: Beginning on March 15th, property owners began to receive what are called “impact notices”, or notifications of the tentative new assessment for their property.

Public Action Requested: Property owners are encouraged to evaluate, based on the impact notices and comparable sales on the MMRC website, whether the assessment appears to be reasonable. If so, no further action is necessary. If not, property owners may call and schedule an appointment with Tyler Technologies prior to April 15th, 2016. Appointments will run through May 2016. All property owners who participate in the informal review process, along with all property owners whose values have changed as a result of the process, will receive notification of the results of the review by mail concurrent with the filing of the June 1, 2016 Tentative Assessment Roll.

Step 6: June 1st the 2016 Tentative Role is filed, for a Formal Assessment Review (If necessary): Grievance must be filed by June 21st, 2016 (Grievance Day)

Process: None

Public Action Requested: In the event that the property owner meets with Tyler and feels that the results are still unsatisfactory, they must file for a formal administrative review no later than June 21st, and reviews will be heard by the Board of Assessment Review in the summer of 2016. The BAR will determine whether the assessed value for the property is appropriate. If not, the Assessor will make the necessary adjustments. Property owners will receive notification of the BAR’s decision.

Step 7: Final 2016 Roll is Published (this roll is utilized for the 2017 Taxes)

Process: The Assessor files the 2016 Final Roll on September 15th, 2016.

Public Action Requested: None, unless the property owner finds the BAR decision to be unsatisfactory, in which case the taxpayer may choose to resort to the courts for judicial review of the BAR’s decision-- this means filing either a Small Claims Assessment Review (SCAR) for residential properties or a Tax Certiorari Proceeding in State Supreme Court for commercial properties. This filing needs to take place within 30 days of the filing of the final roll.