

July 2021

A Letter from the Town of Hamilton's Assessor, Rochelle Harris:

As you may know the Town of Hamilton has decided to do an Assessment update for the 2022 assessment roll. At this time, I would like to reach out to our taxpayers with some general information and some vital information.

Allow me to re-introduce myself, I am Rochelle Harris, I have been the Town of Hamilton Assessor since February of 2012. I have been in the assessing field since 1985 and have been an assessor since 1992. I have also been honored to receive my IAO designation, which is a professional designation awarded to Assessors, recognized by the SUNY system. I currently am the immediate Past President of the New York State Assessors Association as well as President of the Chenango County Assessors Association. On a personal note, I am married with 3 adult children, and 2 grandchildren, my husband Steve, is an assessor as well as the Director of Real Property Tax services for Chenango County.

Since taking over the office I made some systematic adjustments and hopefully have changed the office for the better. I believe in an open dialogue and that I should treat people how I want to be treated.

In my many years in this business I have heard numerous "myths" and "misconceptions". I would like to take a moment to address a few of these and shed some light on the reality. Contrary to some beliefs, the assessor's office is open to the public year- round for information. There is no set time that the "books are open", for example, many believe the only time they are allowed to review records or assessment rolls is at grievance time. Not true, you may come in to the office at anytime during office hours to review any of the information.

"I am not going to paint my house because it will increase my assessment," is another common phrase I hear often. A raise in assessment should typically not take place for just painting your home or replacing a roof, in my eyes this is typical maintenance to preserve your investment and to maintain pride in your home. However, you could always call the office with any questions in regard to what could and would raise your assessment.

Yes, Grievance Day is only one day a year; the fourth Tuesday in May through- out the State, however in Hamilton it is the fourth or fifth Thursday in May, (depends on where the fourth Tuesday falls) as I assess in multiple Towns. BUT, without question, your first step should always be to come in and talk to the assessor. Even if you realize you have an issue with your assessment in November, it is too late at that point to do anything for the current roll, but I will put the concern in a folder and look at it in March when the next

cycle begins. We have a small window of opportunity to change assessments between March 1st and the end of April. Those dates give us the opportunity to look at the assessment for the May 1st, tentative roll date. After that date, all changes have to go through the grievance board of review until grievance day.

Since the decision was made to do this update, I have been running statistical programs looking for data errors and trying to get the files all current and accurate. I have been looking at properties that seem to be incorrect and getting the data corrected. Also, prior to the decision to do the update, we hired a photographer to take pictures of all the properties in the Town. That process has helped with the data verification as well, considering there is a very short time span to get all the work done that needs to be covered.

The next step which is vitally important is the sales compiling and verification process. Every time a sale occurs a form called an EA 5217 is filed at the County Clerks office. The process to make it to my office normally takes 1 -2 months. When I receive the documents I update computer files, property record cards, sale book and I send data/sale verification to property owners to verify that all the information pertaining to the sale is accurate. I look for unusual circumstances such as sales that come in way below or way above market value. I will go out to the property and do a physical inspection, there could be numerous issues, it could be a fire, roof collapse or some form of major damage to constitute the low sale price, on the other end it could be a total renovation and addition that we were never made aware of to show the higher sale price. To use a sale for market analysis the sale must be what is referred to as an "arms length" sale. An arms length sale means that the sale was between a willing, informed buyer and a willing seller with no oddities. Also, the sale must not have been between relatives, business partners or related companies. Sales that are a result of foreclosure, tax sale, auction or sealed bid along with the above-mentioned sales are all considered "non arms length" or "invalid" and cannot be used to establish true market value.

After all the sale information is compiled and reviewed, they will be input to begin ratio and valuation process, a very crucial portion of any assessment update process. The new assessments on your properties that you will be receiving rely very heavily upon the information that I have discussed above. All of the data and sales information that was gathered and adjusted will be input and analyzed through the NYSRPS system which is the software that assessors utilize to complete their jobs. There will be 3 values generated Cost, Income and Market. Depending on the type of property that is being appraised will determine which value is used to set final appraised value on your property.

Here is a brief overview of each:

Cost: This is the reproduction cost new, less depreciation for age and condition, plus the value attributable to land.

Income: Used frequently when valuing commercial property. This approach uses the income attributed to the real estate (not the amount made from your business).

Market: This is the most commonly used form of valuing properties and the most reliable as it compares up to 5 recently sold properties to yours to come up with a market/assessed value.

After all the statistical testing is complete, cost and comparable sheets are produced and the actual field review of each property will begin.

The final step in the valuation is field review which will begin on the properties after the analysis is completed. This is the most important aspect of the update, the actual field visit on each property where the value is placed. I will be looking at each property with a computer generated cost and comparable sheet specific to each parcel. The comparable sheets will list 3 -5 comparable property's that have recently sold and that are similar to the subject property. A value is computed by using the statistical analysis, the important issue is that I will be physically looking at each property as the computer-generated value does not see surrounding area or true condition and the human review is essential.

The process to value all the properties will take a few months and should be completed around December 2021– January 2022. Shortly after, each property owner will receive an impact report with their new assessment. This notice will show a “projected” comparison of what type of tax increase or decrease you “may” expect with the new assessment using your old assessment and “current” budgets as comparison. As the assessor I have no control over the budget process and there is no way to project that, so the current Town, County and School budgets are used to project the estimated change.

If you are not satisfied that your new assessment reflects true market value, there will be a number to call to set up an informal meeting with myself to discuss and review the new assessment. These informal meetings are done prior to grievance day and are a good tool in case of errors or problems that I may not be aware of that would affect value, or if you feel that you can substantiate that the value is not an accurate representation of market value. Any person attending an informal meeting will receive a notice from my office regardless of a change or not. This will leave ample time for you to continue to grievance day if the need be. If there is still dissatisfaction after grievance day the next step would be a small claims hearing review if the property is residential

and for vacant land and commercial properties they would file a Certiori proceeding at the Supreme court level.

I hope that this has been helpful and informative. My hope is to keep an open line of communication with the taxpayers. I perceive this position as a public service; I am here as your ally not your adversary. I want to be fair to each and every taxpayer and feel that this is my duty as assessor. My primary concern is to maintain fairness and equity in the assessment roll. Although I cannot promise perfection, I do promise to come as close as I can and to work with the taxpayers in alleviating any inconsistencies that arise. You too have a job as a taxpayer: to stay as informed and involved as possible with your assessment.

No question or comment is ever silly or unimportant, so please call the office anytime or send an email and I will do my best to assist and answer any questions you may have.

CONTACT:

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Sole Assessor

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Office hours: Wednesdays & Thursdays - 9 am–3 pm

Thank you,

Rochelle Harris, IAO