

## Cost of Assessing

Local assessment and tax administration is one of the most inexpensive and efficient functions of all government. It generally costs less than one percent of the total property tax collected to administer both the assessment and tax collection functions. No study has been published that confirms any dollar savings to the taxpayers or any improvement to the quality of the assessment process if transferred to the county level and in fact there is evidence it could become more costly to the taxpayers and produce burdens to the local property owner who might have to travel significant miles to conduct their personal business anywhere but locally.

As a member of the New York State Assessors' Association, your local assessor reaps the advantages of shared resources and knowledge without *the added bureaucracy and cost of big government*. Assessment equity, financial planning, tax implications and revenue-producing decisions are made locally giving municipal taxpayers the most equitable and profitable service possible.

“The government  
closest to the people  
serves the people  
best.”

-Thomas Jefferson



Interior of a New York Assessor's Office,  
Broadway, New York, 1862

New York State Assessors' Association, Inc.

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## Advantages of Local Assessing



New York State Assessors' Association, Inc.



**Its objective shall be to improve the  
standards of assessment practice**

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## Advantages of Local Assessing

**For the entire history of our state, the assessment function in New York has, for good reason, been administered at the local level. Local officials have better insight because they are on-site.**

In most of New York State, property taxpayers may simply have to phone or walk in to their local assessor's office to get firsthand information on how their property assessment was determined. Local government is by far the most accessible and accountable when compared to larger, more removed government entities.

Exemptions for STAR, senior citizens, veterans, firemen, disabled persons, ambulance workers, low-income housing, new business improvement, energy systems and others are all administered and determined locally.

Taxpayers can conveniently file exemptions in person without having to travel too far. Often times due to the complexity of exemptions, taxpayers do not have the correct documentation resulting in multiple trips to the Assessor's Office which would pose a hardship for many, especially our elderly population.

### Local Convenience

## Professional Expertise

The local Assessor knows their municipality. The duties of the Assessor have changed dramatically over the years and goes far beyond simply valuing properties. Knowledge of statistical analysis, mass appraisal techniques and New York State Real Property Tax Laws are now requirements of the position. While the complexities of valuation and volume of exemptions continues to escalate at a significant rate, the lesser known functions of the profession continue to grow and evolve as well.

Did you know that the local Assessor is an invaluable information resource for E911, the census bureau, law enforcement agencies, planning and zoning boards, historical societies and rapidly changing technology

issues? Tax departments rely on Assessors to correct errors in tax bills and direct bills to the appropriate owners. Planning, Zoning and Building Codes officials appreciate our knowledge of the municipality when dealing with master planning, development and construction issues.



## Accountability

How often is a decision made by a government official at the state or county level and a taxpayer has an immediate opportunity to contact them by phone or in person to discuss that decision? Not often, if ever.

Yet that experience can easily be had at a municipal assessors office. Assessors are available on a regular basis to discuss any issue relating to taxes, assessments, exemptions, school funding, economic development and a wide variety of other topics relating to the property tax structure of New York State. A taxpayer can actually speak with the person who makes the decision.

Think of the benefits of that.

Think about having that option taken away.

Local government is designed specifically for this purpose: To be accountable and available to the taxpayer. It is the foundation of our American government system and a concept that is alive and thriving in municipalities statewide.