

This standard outlines recommendations for office facilities, equipment, and supplies needed for proper assessment administration in New York State. The recommendations are general in nature because specific needs of an Assessor's office are usually determined by the size and complexity of the municipality.

The Assessor is responsible for providing the community with an equitable assessment roll which is the basis for the tax levy approved by the local governing boards. In New York State, the real property tax is responsible for more than 50% of all local taxes collected. Although the real property tax is the solid foundation of municipal budgets, experience has shown that local governments generally allocate inadequate resources to assessment administration.

The New York State Assessors' Association has constantly strived, through legislative initiative and Assessor education, to improve professional levels and performance throughout the state. We urge that this Standard be used as a guide for all those who are involved in the function of government.

#### A. Office Facilities

1. Private office for the Assessor
2. Separate office facilities for the assessing staff to provide space for office equipment, storage of records, maps, forms, supplies and public contact.
3. Conference room with library facilities.
4. Mapping/drafting area.

#### B. Furniture, Equipment and Computer

1. Furniture
  - a. Desks and chairs
  - b. Work tables
  - c. Counters
  - d. Filing/storage cabinets
  - e. Coat racks
  - f. Book shelves

## 2. Equipment

- a. Telephones
- b. Copier
- c. Financial Calculators (i.e., HP12C)

## 3. Computer

- a. Personal Computer(s)
- b. Printer/Plotter
- c. Internet Connection (dial-up, DSL, cable, satellite)
- d. Software
  - Valuation Program(s)
  - Word Processing
  - Database
  - Spreadsheet
  - Geographic Information System (GIS)

## C. Field Appraisal Equipment

1. Measuring instrument (tape measure, measuring wheel, "stick," etc.)
2. Calculator
3. Identification cards
4. Camera (film or digital)
5. Automobile

## D. Mapping and Drafting Equipment (where done locally)

1. Drafting table
2. Drafting equipment
3. Map storage cabinets and racks
4. Reproduction equipment
5. Plotters, planimeters, digitizers

#### E. References

1. Cost manuals (i.e., Marshall and Swift)
2. Laws, Rules and Regulations
  - a. McKinneys Consolidated Laws of New York - Book 49A RPTL (four books)
  - b. NYS Board of Real Property Services Opinions of Counsel (Vol 1-10)
  - c. New York State Rules for Real Property Administration
  - d. Local administrative rules, building and zoning codes
3. Appraisal Practices
  - a. Texts on appraisal methodology
  - b. Texts on real estate principles
  - c. Texts on building construction
  - d. New York State Assessors' Association Bulletin
  - e. Institute on Assessing Officers Journals

#### F. Office Supplies and Forms

1. General office supplies
2. Property Record Cards
3. Notices/publications required by law

4. Exemption forms

5. Grievance forms