



**MONTGOMERY**  
**C O U N T Y NY**

Made of Something Stronger

**2018 Real Property Annual Report**

**Sandy Frasier, Director**

---

## MISSION STATEMENT

The County Real Property Tax Service Agency is pursuant to Section 1530 of the Real Property Tax Law. The department is responsible for the maintenance of all tax maps containing municipal, school district, special district, and parcel boundaries. The other primary functions of the department include providing assistance to the local assessor in the maintenance of the property record cards, maintenance of the assessment and tax rolls. The director is responsible to do assessor orientation training to local assessors, calculation of the tax rate for the County, Town and Special District taxes; correction of errors and/or refunds of all municipal taxes. These functions are in accordance with the NYS Real Property Tax Laws and Regulations.

## EXECUTIVE

Matthew L Ossenfort, *County Executive*

## LEGISLATORS

Martin P Kelly, *District 1*

Brian D Sweet, *District 2*

Roy S Dimond, *District 3*

Robert Headwell Jr, *District 4*

Daniel P Wilson, *District 5*

John M Duchessi, *District 6*

Michael J Pepe, *District 7*

Joseph M Isabel, *District 8*

Robert A Purtell, *District 9*

Cheryl Reese, *Clerk of the Legislators*

## REAL PROPERTY

Sandra Frasier, *CCD Director*

Christine DePasquale, *Senior Tax Map Technician*

Frances Fura, *Real Property Information Specialist*

## ASSESSORS

Calvin Cline, *Appointed Assessor*, City of Amsterdam

Donna Szurek, *Chairperson*, Amsterdam

Alyce Banewicz, *Assessor*, Amsterdam

Edmund Kowalczyk Jr, *Assessor*, Amsterdam

Charlene Ruskowski, *Appointed Assessor*, Canajoharie

Robert Harris, *Appointed Assessor*, Charleston

Wilda Lang, *Chairperson*, Florida

Rosemary Smith, *Assessor*, Florida

Lisa A Jablonski, *Assessor*, Florida

Stella Gittle, *Appointed Assessor*, Glen

Robert Harris, *Appointed Assessor*, Minden

Stella Gittle, *Appointed Assessor*, Mohawk

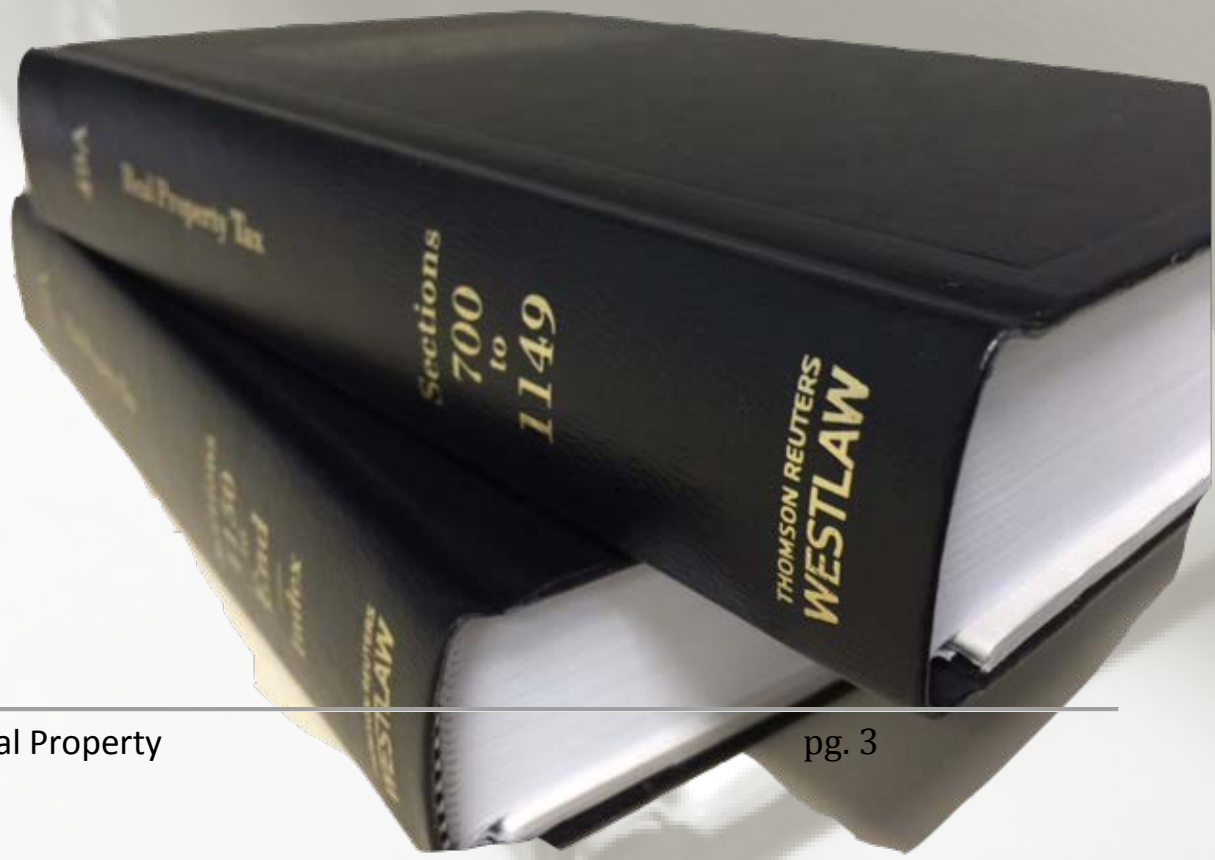
Leigh Anne Loucks, *Appointed Assessor*, Palatine

Robert Harris, *Appointed Assessor*, Root

Leigh Anne Loucks, *Appointed Assessor*, St. Johnsville

# THANK YOU

Thanks to the County Executive and the County Legislators for their continued support. Thank you to the assessors within the county for the job that they do every day to the best of their ability to produce a fair and equitable assessment roll. Thanks to my staff for the work that they do every day. A special thanks to all of the taxpayers within Montgomery County.



---

# REAL PROPERTY DIRECTOR

## YEAR 1916

There wasn't an office of Real Property within the counties. The assessors worked with the Supervisors of their municipalities and someone from the state met with them about twice a year.

## YEAR 1970

"Chapter 957 of the Laws of 1970 of the Real Property Tax Law added Article 15A-Title One. Article 15A requires that each county (except Nassau, Tompkins, Rockland, and the five counties that make up the City of New York) maintain a Real Property Tax Service Agency. The head of the County Real Property Service Agency is known as the Director of Real Property Tax Services or Executive Director of the Tax Commission in Westchester County. The Director is appointed by the legislative body of the county except in counties where appointments are to be made by the county executive or county manager for a six year term."

## YEAR 2017

I was re-appointed in 2013 by the former County Board of Supervisors. I have been in the assessment field for over 26 years. 22 of those years in the department of Real Property at Montgomery County. I was certified as Director by the State in 2010. All County Directors and Appointed Assessors in NYS will be up for re-appointment or appointment in 2019.

The functions of the Real Property Tax Service Agency are mandated by Article 15A of the Real Property Tax Law. One of the functions is the production and maintenance of tax maps. Our office also investigates and makes recommendations to the school districts, city, villages, and the county legislators concerning the correction of errors on tax rolls, as well as acting as a liaison between the

---

state and the local governments on property tax administration. We provide training for the boards of assessment review, assessor orientation for new assessors, and provide tax maps to the assessors, towns, city, and villages in Montgomery County. My staff provides tax maps and assessment information to the public daily.

Another function that we provide is to advise and assist the local assessors in the preparation and maintenance of their assessment rolls, property record cards and inventory files as well as additional documents relating to real property assessment and taxation. This could include answering tax exemptions questions to assisting them with computer help.

As per the Montgomery County Charter, I apportion and calculate the tax rates for the County tax levy as well as the all of towns within the County (except the city tax rate for city purpose). What that means is that I take the adopted county budget and apportion the amount that each town has to raise for county purpose.

I submit each year the schedule of Real Property Taxes levied by the County Legislature to the NYS Comptroller's Office and to the Clerk of the Legislators a statement of County equalization as required by NYS Real Property Tax Law.

In 2017, Real Property's website was improved. Thanks to Deb Chan for all of her help with that process.

The Department of Taxation and Finance is developing a new software system called ACES (Assessment Community Enterprise System). It will be web based as well as a statewide system. Our office attended one of the meeting to discuss what we like with the current system and would like to see on the new system. This is something that is important for our office and the assessors to participate in to make sure that the new software works well and meets all of the assessor's needs. Right now, each assessor works with their own file on their own computer except for 4 towns. These 4 towns are on the county server although they are still working with only their town file. Once this new software is released for them to use, the software will be maintained by the state. Except for the towns on our server, each town assessor must update the software themselves. We update the software for the towns on the server.

---

# BUDGET INFO

## *Real Property Budget*

### Expenses

| Calendar<br>Fiscal Year | Legislated<br>Appropriations | Expenditures |         | Unexpended  |         |
|-------------------------|------------------------------|--------------|---------|-------------|---------|
|                         |                              | Amount       | Percent | Amount      | Percent |
| 2017                    | \$165,388.00                 | \$161,086.29 | 97%     | \$4,301.71* | 3%      |
| 2016                    | \$165,129.00                 | \$157,383.76 | 95%     | \$6,045.24* | 4%      |
| 2015                    | \$162,529.00                 | \$153,729.06 | 95%     | \$8,799.94* | 6%      |
| 2014                    | \$166,244.00                 | \$159,729.06 | 96%     | \$7,070.10* | 4%      |

\*these amounts do not include any reimbursement from the state or the towns.

### Revenue

| Calendar<br>Fiscal Year | Amount     |
|-------------------------|------------|
| 2017                    | \$3,763.90 |
| 2016                    | \$5,077.50 |
| 2015                    | \$4,290.50 |
| 2017                    | \$4,700.95 |

This revenue is generated by the sale of tax maps, tax map shape files, reports, sale of labels, and filed subdivision maps. These amounts do not include any revenue paid by the towns for assessment roll processing through the year.

---

# TAX RATES

## 2018 COUNTY TAX RATES

### City of Amsterdam

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 6.900940 per thousand |
| Other NYS Mandates   | 3.219450 per thousand |
| County Services      | 6.787410 per thousand |

### Town of Amsterdam

|                      |                        |
|----------------------|------------------------|
| Local Share Medicaid | 59.419360 per thousand |
| Other NYS Mandates   | 27.720470 per thousand |
| County Services      | 58.386770 per thousand |
| Tribes Hill Fire     | 32.906800 per thousand |
| Ft. Johnson Fire     | 23.361320 per thousand |
| Hagaman Fire         | 25.243710 per thousand |
| Cranesville Fire     | 30.162590 per thousand |

### Town of Canajoharie

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 5.141310 per thousand |
| Other NYS Mandates   | 2.398540 per thousand |
| County Services      | 5.059140 per thousand |
| Town In              | 1.197480 per thousand |
| Town Out             | 1.226800 per thousand |
| Highway In           | 0.984600 per thousand |
| Highway Out          | 1.583580 per thousand |
| Mont Cnty Sewer      | 0.424190 per thousand |

### Town of Charleston

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 5.141230 per thousand |
| Other NYS Mandates   | 2.398500 per thousand |
| County Services      | 5.056790 per thousand |
| Highway              | 3.738110 per thousand |
| Charleston Fire      | 1.726540 per thousand |

---

Town of Florida

|                      |                        |
|----------------------|------------------------|
| Local Share Medicaid | 10.491850 per thousand |
| Other NYS Mandates   | 4.894680 per thousand  |
| County Services      | 10.319220 per thousand |
| Fort Hunter Fire     | 2.648870 per thousand  |
| Florida Fire         | 0.767480 per thousand  |
| Fort Hunter Light    | 1.247960 per thousand  |

Town of Glen

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 8.428350 per thousand |
| Other NYS Mandates   | 3.932020 per thousand |
| County Services      | 8.291260 per thousand |
| Town                 | 3.189920 per thousand |
| Sewer District       | 5.025490 per thousand |
| Sewer Bore           | 1.477680 per thousand |
| Water District       | 1.805210 per thousand |

Town of Minden

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 5.141050 per thousand |
| Other NYS Mandates   | 2.398420 per thousand |
| County Services      | 5.063920 per thousand |
| Town In              | 2.781720 per thousand |
| Town Out             | 3.149160 per thousand |
| Highway Out          | 0.440450 per thousand |
| Mont Cnty Sewer      | 0.424180 per thousand |
| Minden Fire          | 1.138910 per thousand |

Town of Mohawk

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 5.141290 per thousand |
| Other NYS Mandates   | 2.398530 per thousand |
| County Services      | 5.060740 per thousand |
| Town                 | 0.637870 per thousand |
| Tribes Hill Light    | 0.301980 per thousand |
| Mohawk Fire          | 2.074960 per thousand |
| Tribes Hill Fire     | 1.362660 per thousand |



---

Town of Palatine

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 8.864930 per thousand |
| Other NYS Mandates   | 4.135690 per thousand |
| County Services      | 8.761110 per thousand |
| Town                 | 2.011330 per thousand |
| Highway              | 0.727940 per thousand |
| Mont Cnty Sewer      | 0.731340 per thousand |
| Palatine Fire        | 1.693440 per thousand |

Town of Root

|                      |                       |
|----------------------|-----------------------|
| Local Share Medicaid | 5.141080 per thousand |
| Other NYS Mandates   | 2.398430 per thousand |
| County Services      | 5.056760 per thousand |
| Town                 | 0.173490 per thousand |
| Highway              | 2.051930 per thousand |
| Root Fire            | 1.079600 per thousand |

Town of St Johnsville

|                      |                        |
|----------------------|------------------------|
| Local Share Medicaid | 15.130410 per thousand |
| Other NYS Mandates   | 7.058680 per thousand  |
| County Services      | 14.895850 per thousand |
| Town In              | 4.601990 per thousand  |
| Town Out             | 7.100140 per thousand  |
| Highway Out          | 2.450560 per thousand  |
| St Johnsville Fire   | 2.138430 per thousand  |

---

## 2017-2018 SCHOOL TAX RATES

|                          |             |                                   |
|--------------------------|-------------|-----------------------------------|
| Broadablin-Perth         | Amsterdam   | 200.090000 per thousand           |
| Canajoharie Central      | Canajoharie | 19.731812 per thousand            |
|                          | Charleston  | 19.731812 per thousand            |
|                          | Minden      | 19.731812 per thousand            |
|                          | Mohawk      | 19.731812 per thousand            |
|                          | Palatine    | 34.020365 per thousand            |
|                          | Root        | 19.731812 per thousand            |
| CherryValley-Springfield | Canajoharie | 12.890386 per thousand            |
|                          | Minden      | 12.890385 per thousand            |
| Cobleskill-Richmondville | Root        | 19.292357 per thousand            |
|                          | Root        | 0.330138 per thousand library tax |
|                          | Root        | 0.145970 per thousand bond        |
| Duanesburg               | Charleston  | 20.111982 per thousand            |
|                          | Florida     | 41.044862 per thousand            |
| Fonda-Fultonville        | Amsterdam   | 197.399502 per thousand           |
|                          | Amsterdam   | 0.539914 per thousand library tax |
|                          | Charleston  | 17.134277 per thousand            |
|                          | Charleston  | 0.046864 per thousand library tax |
|                          | Florida     | 34.967912 per thousand            |
|                          | Florida     | 0.095642 per thousand library tax |
|                          | Glen        | 28.088978 per thousand            |
|                          | Glen        | 0.076827 per thousand library tax |
|                          | Mohawk      | 17.134277 per thousand            |
|                          | Mohawk      | 0.046864 per thousand library tax |
|                          | Palatine    | 29.541857 per thousand            |
|                          | Palatine    | 0.080801 per thousand library tax |
|                          | Root        | 17.134277 per thousand            |
|                          | Root        | 0.046864 per thousand library tax |

---

|                   |                |                                   |
|-------------------|----------------|-----------------------------------|
| Fort Plain        | Canajoharie    | 25.048083 per thousand            |
|                   | Canajoharie    | 0.337410 per thousand library tax |
|                   | Minden         | 25.048351 per thousand            |
|                   | Minden         | 0.337414 per thousand library tax |
|                   | Palatine       | 43.186350 per thousand            |
|                   | Palatine       | 0.581742 per thousand library tax |
| Galway            | Amsterdam      | 177.707014 per thousand           |
|                   | Amsterdam      | 2.560485 per thousand library tax |
| Greater Amsterdam | City           | 27.305300 per thousand            |
|                   | City           | 0.274700 per thousand library tax |
|                   | Amsterdam      | 206.858500 per thousand           |
|                   | Amsterdam      | 2.080900 per thousand library tax |
|                   | Florida        | 40.958000 per thousand            |
|                   | Florida        | 0.412000 per thousand library tax |
|                   | Mohawk         | 19.216500 per thousand            |
|                   | Mohawk         | 0.193300 per thousand library tax |
| Greater Johnstown | Palatine       | 23.072030 per thousand            |
| OESTJ             | Minden         | 15.919700 per thousand            |
|                   | Minden         | 0.233800 per thousand library tax |
|                   | Palatine       | 27.447700 per thousand            |
|                   | Palatine       | 0.403100 per thousand library tax |
|                   | St Johnsville  | 46.822500 per thousand            |
|                   | St. Johnsville | 0.687600 per thousand library tax |
| Owen D Young      | Minden         | 16.826642 per thousand            |
|                   | Minden         | .209054 per thousand library tax  |
| Schalmont         | Florida        | H. 40.535954 per thousand         |
|                   |                | N. 27.148489 per thousand         |

---

|                  |             |  |
|------------------|-------------|--|
| Schoharie        | Charleston  | 22.156458per thousand<br>0.175398 per thousand library tax |
| Scotia-Glenville | Amsterdam   | 212.33900 per thousand                                     |
| Sharon Springs   | Canajoharie | 18.879265 per thousand                                     |
|                  | Root        | 18.879537 per thousand                                     |

---

## 2017 VILLAGE TAX RATES

|                 |  |
|-----------------|--|
| Fort Johnson    | 81.3781 per thousand                       |
| Hagaman         | 22.6000 per thousand                       |
| Ames            | Call village clerk                         |
| Canajoharie     | 9.7000 per thousand                        |
| Fultonville     | 11.8100 per thousand                       |
| Fort Plain      | 11.0662 per thousand (Minden portion)      |
|                 | 11.0662 per thousand (Canajoharie portion) |
|                 | 19.7612 per thousand (Palatine portion)    |
| Nelliston       | 9.8500 per thousand                        |
| Palatine Bridge | 6.3655 per thousand                        |
| St Johnsville   | 44.8500 per thousand                       |

## 2017 CITY TAX RATES

|                  |                    |
|------------------|--------------------|
| City             | 15.89 per thousand |
| Flat Water       | 423.92/unit        |
| Garbage User Fee | 247.09/unit        |
| Flat Sewer       | 241.87/unit        |

---

# TRAINING & ORIENTATION

## Board of Assessment Review Training

Board of Assessment review is an important process where the taxpayers who feel that their assessment is unequal, excessive, unlawful or misclassified, have the right to have their grievances heard and reviewed.

Per Real Property Tax Law, the Director of Real Property trains each newly or re-appointed member of the Board of Assessment review.

Although training is required by law, the training that the board members receive is important. The assessors, in our county, work continually to produce a fair and equitable roll.

The Board of Assessment Review has been vested with the duty and responsibility of hearing assessment complaints and rendering an impartial, objective determination on the complaints brought before them.

The training is to guide the newly appointed members and re-appointed members as to what their responsibilities are and the importance of their job, as well as keeping them informed of any changes to the laws that govern the assessment and the assessor.

In 2017, the training for the Board of Assessment Review was on April 28, from 1pm-4pm.

## Assessor Orientation

This year, I did assessor orientation for Lisa Jablonski who was newly elected in the town of Florida. The orientation was completed in January of 2018.

---

# INFORMATION

# SPECIALIST

As in any office, each staff member is important. The Real Property Information Specialist, Frances Fura, in our office has the following duties:

- Processes tentative & final assessment rolls for the assessors and villages within Montgomery County. She also processes all of the school assessment rolls for all of the school districts. This also includes all of the change notices for each town that requests them.
- 11 Tentative & Final Assessment Rolls for the towns and city
- 10 Village Final Rolls
- 16 School Final Rolls
- 6 Village Tax Rolls
- 4 School Tax Rolls
- 11 County & Town Tax Rolls (City/City tax roll that is in June is done by the City)
- Coordinate the maintenance of the computer files for the various assessing jurisdictions as well as produce assessment rolls, tax rolls and tax bills for the Towns, school districts and Villages. This office is also responsible for keying unpaid taxes for relevy.
- Answering the questions from the assessors and the public is also part of her duties.
- Working with the assessors on a daily basis is a major aspect of her job. Coordinating with them on when files are needed, updates to the software and other issues are required each day. The assessors of the county face the daunting task of assessing and our office is here to help them anyway that we can.

---

# TAX MAPPING

*“...Digital tax maps should be continually maintained by qualified technicians. Digital maps represent a substantial capital investment, which is lost unless all changes and corrections are made on a current basis. Map maintenance involves recording description changes, parcel corrections from new and more accurate survey data, and most importantly notifying tax map users and assessors of these changes. For digital or computerized map data, a backup procedure should be in place in case of computer failures...”*

Excerpts taken from International Association of Assessors Officers (IAAO) “Standard on Cadastral Maps and Parcel Identifiers January 1988”



---

## **YEAR 1916**

In 1916, only a few big cities had tax maps that the assessors could use in the job to assist them with placing an assessment on property. Those assessors that had new tax maps believed that every assessor in the State should have access to tax maps and that having the maps was necessary to aid each assessor.

## **YEAR 1980**

Although they believed that every municipality should have tax maps for the assessors, the rules for tax mapping weren't changed till 1970 to require a geographic address for each parcel, the need for a tool to manage, analyze, and display those addresses was created. The addresses take the form of a point, referenced to an actual location on the earth that represents the visual center of each tax parcel. Our county first tax maps which showed every parcel in the county weren't created until 1980's.

## **YEAR 2017**

Our county opted to convert these paper tax maps to a digital environment in the 90's. These layers, combined with the power of GIS, allows us to analyze and map the wealth of the parcel level assessment information to solve problems related to: property valuation, local government reassessments, land use, environmental assessment, facility siting and economic development, public health, emergency services and disaster planning. Christine, our Senior Tax Map Technician, keeps all of the maps up-to-date based on deed descriptions and/or surveys when they are filed. This year, our county had 38 splits, 33 parcels that were combined and 166 map changes. The tax maps are invaluable to the assessors for the work that they do every day as the assessors in 1916 believed they would be.

| PROPERTY TRANSFERS | 2017        | 2016        | 2015        |
|--------------------|-------------|-------------|-------------|
| City               | 553         | 1000        | 370         |
| Amsterdam          | 180         | 167         | 192         |
| Canajoharie        | 104         | 127         | 118         |
| Charleston         | 53          | 74          | 64          |
| Florida            | 82          | 120         | 87          |
| Glen               | 95          | 79          | 84          |
| Minden             | 144         | 193         | 173         |
| Mohawk             | 132         | 127         | 107         |
| Palatine           | 106         | 94          | 125         |
| Root               | 71          | 96          | 64          |
| St. Johnsville     | 77          | 99          | 76          |
| <b>Total</b>       | <b>1597</b> | <b>2176</b> | <b>1460</b> |

INSTRUCTIONS (RP-613-PDF-06) www.cops.state.ny.us  
New York State Department of Taxation and Finance  
Office of Real Property Tax Services  
RP-6217-PDF  
Real Property Transfer Report (RP-6217)

FOR COUNTY USE ONLY  
C1: INDEX CODE \_\_\_\_\_  
C2: Date of First Sale \_\_\_\_\_  
C3: Book \_\_\_\_\_ CA Page \_\_\_\_\_

**PROPERTY INFORMATION**

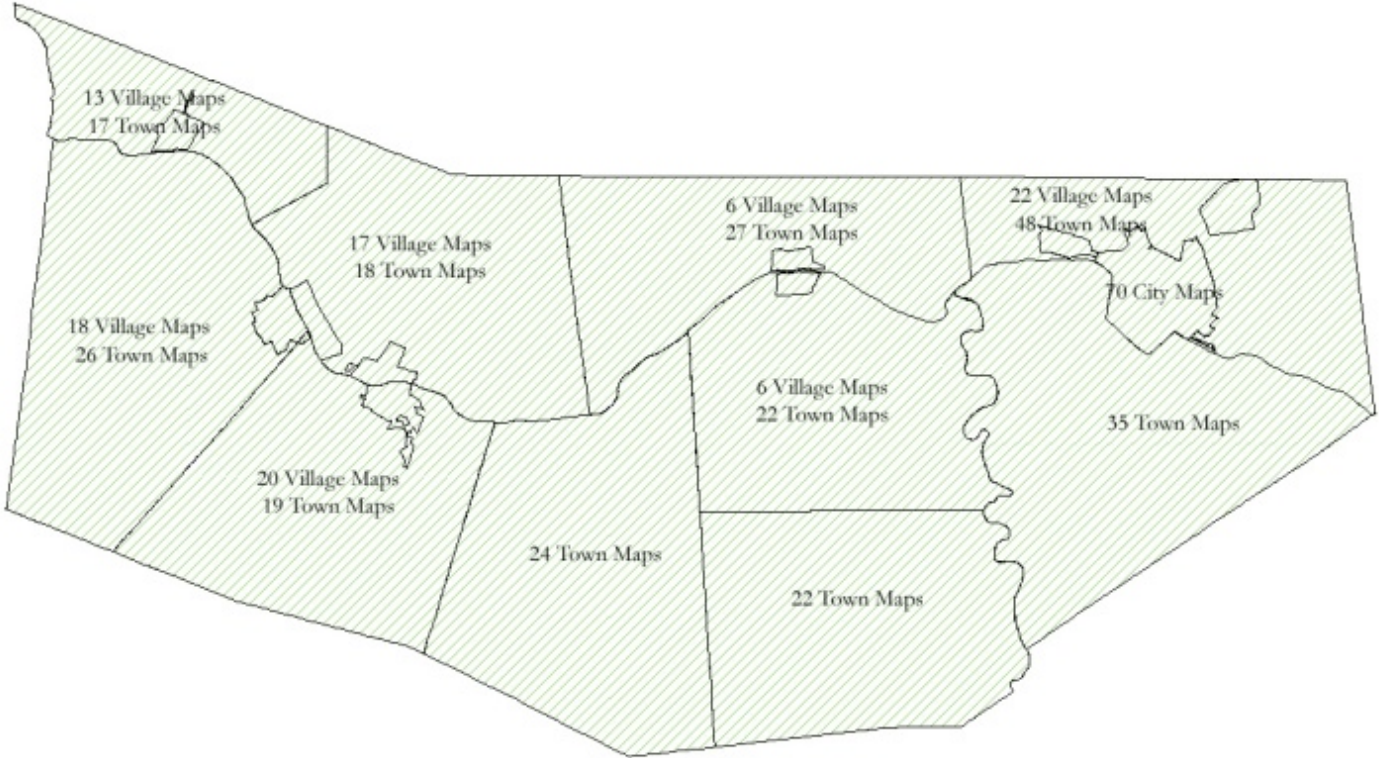
1. Property: \_\_\_\_\_  
2. Block: \_\_\_\_\_  
3. The Address: \_\_\_\_\_  
4. Indicate the number of Assessed Parcels: \_\_\_\_\_ of Parcels OR \_\_\_\_\_ of a Parcel (Only if Part of a Parcel Check on Any apply)  
5. Parcel Property: \_\_\_\_\_  
6. Enter Name: \_\_\_\_\_  
7. Enter the address to which mailing notices should be sent: \_\_\_\_\_  
8. Indicate the number of Assessed Parcels: \_\_\_\_\_ of Parcels OR \_\_\_\_\_ of a Parcel (Only if Part of a Parcel Check on Any apply)  
9. Parcel Property: \_\_\_\_\_  
10. Enter Name: \_\_\_\_\_  
11. Enter the address to which mailing notices should be sent: \_\_\_\_\_  
12. Indicate the number of Assessed Parcels: \_\_\_\_\_ of Parcels OR \_\_\_\_\_ of a Parcel (Only if Part of a Parcel Check on Any apply)  
13. Parcel Property: \_\_\_\_\_  
14. Enter Name: \_\_\_\_\_  
15. Enter the address to which mailing notices should be sent: \_\_\_\_\_

**SALE INFORMATION**

16. Date of Sale: \_\_\_\_\_  
17. Date of Sale/Transfer: \_\_\_\_\_  
18. Full Sale Price: \_\_\_\_\_  
19. Indicate the value of parcel: \_\_\_\_\_  
20. Year of Assessment: \_\_\_\_\_  
21. Property Class: \_\_\_\_\_  
22. Tax Map Number: \_\_\_\_\_

**IDENTIFICATION**

23. Seller's Name: \_\_\_\_\_  
24. Seller's Address: \_\_\_\_\_  
25. Seller's City/Town/Village: \_\_\_\_\_  
26. Seller's State: \_\_\_\_\_  
27. Seller's Zip: \_\_\_\_\_  
28. Seller's Phone: \_\_\_\_\_  
29. Seller's Email: \_\_\_\_\_  
30. Seller's Title: \_\_\_\_\_  
31. Seller's Signature: \_\_\_\_\_  
32. Seller's Date: \_\_\_\_\_  
33. Seller's Notary: \_\_\_\_\_  
34. Seller's Notary State: \_\_\_\_\_  
35. Seller's Notary Title: \_\_\_\_\_  
36. Seller's Notary Signature: \_\_\_\_\_  
37. Seller's Notary Date: \_\_\_\_\_



---

# Town, City, & Village Parcel Count

## Town & City

## # OF PARCELS

|                |       |
|----------------|-------|
| Amsterdam City | 6,969 |
| Amsterdam      | 3,496 |
| Canajoharie    | 1,987 |
| Charleston     | 1,148 |
| Florida        | 1,765 |
| Glen           | 1,493 |
| Minden         | 2,275 |
| Mohawk         | 2,094 |
| Palatine       | 1,773 |
| Root           | 1,346 |
| St Johnsville  | 1,435 |

## Villages

|                 |     |
|-----------------|-----|
| Fort Johnson    | 264 |
| Hagaman         | 625 |
| Ames            | 82  |
| Canajoharie     | 897 |
| Fultonville     | 379 |
| Fort Plain      | 999 |
| Fonda           | 352 |
| Nelliston       | 320 |
| Palatine Bridge | 361 |
| St Johnsville   | 769 |

---

# SCHOOL PARCEL COUNT

| SCHOOL DISTRICT          | # OF<br>PARCELS |
|--------------------------|-----------------|
| Broadablin-Perth         | 208             |
| Canajoharie              | 3,758           |
| CherryValley-Springfield | 339             |
| Cobleskill-Richmondville | 2               |
| Duanesburg               | 135             |
| Fonda-Fultonville        | 5,358           |
| Fort Plain               | 2,894           |
| Galway                   | 10              |
| Greater Amsterdam        | 11,397          |
| Greater Johnstown        | 23              |
| O-E-STJ                  | 1,661           |
| Owen D Young             | 22              |
| Schalmont                | 109             |
| Schoharie                | 94              |
| Scotia-Glenville         | 11              |
| Sharon Springs           | 67              |

---

# BEHIND THE SCENES

*“...Knowing to whom I should speak, I could not write a paper because I wanted the stimulus of seeing these men before me who are doing this work that I believe is the most important work that is done by any governmental officials. The men who determine how money shall be spent receive more pay and higher honor than the men who determine the proportion in which the citizens shall pay the bill, but I think that those who determine the latter have the more important task of the two...”*

*Quote from Lawson Purdy, President of the Board of Taxes and Assessments of New York City at the 1916 1<sup>st</sup> State Conference of Local Assessors & Sixth State Conference on Taxation held in Albany*

---

## YEAR 1916

This 1916 conference was the first time that the local assessors met together in New York State. The assessors that attended from Montgomery County were:

### Amsterdam

Mathias Combes  
William J Jones  
Charles H Wilde Jr

### Amsterdam City

James Doak  
Vernon S Gardinier  
Edwin H Vosburgh

### Canajoharie

W Gordon  
Robert C Hall  
A C Shults

### Charleston

E Fox  
Augustus Schubert

### Florida

Peter Jud  
Earl Marry  
Nelson Shelp

### Minden

Ephraim Failing  
Nathan Moyer  
John Saltsman

### Palatine

Augustus Fuller  
Lysander Nellis

### Root

Fred C Booth  
Henry Buddle

### St Johnsville

Edward Johnson

## YEAR 2017

The assessor's job is to produce a fair and equitable assessment roll on which taxes are based. Their job is not how much taxes you will pay, but what they believe is the fair market value of your property.

*"...all real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law..." excerpt from the 1915 State Tax Commission Report.*

In New York State today, we don't pay property taxes on personal property anymore and the State collects the money they need through income tax. Regardless of whether the year is 1916 or 2017, the assessor's job is not only difficult but also in my opinion, one of the most necessary jobs in the town, village, city or county. Without all of the work that they do each year, local government couldn't run. Lawson Purdy understood that when he addressed the assessors in 1916.

# EXEMPTIONS

Last year, our office worked with the towns, schools, and villages to try to obtain all the local laws or resolutions allowing exemptions that are on the assessor's files. We will still be working on them this year as well. The State Comptroller's Office is starting to audit the assessor's offices and looking at exemptions and their local laws or resolutions. What the comptroller's office is looking for with the local laws is to see if the exemptions are allowed, opted out or limit set for the exemptions that are on the assessment rolls. They are also checking to see if the assessor(s) is correctly administering the exemptions.

**NEW YORK STATE** Department of Taxation and Finance  
Office of Real Property Tax Services

**RP-458-a**  
(1116)

**Application for Alternative Veterans Exemption from Real Property Taxation**

See instructions, Form RP-458-a-1, for assistance in completing this form.

1. Name(s) of owner(s) \_\_\_\_\_

2. Mailing address of owner(s) (number and street or PO box) \_\_\_\_\_

3. Location of property (street address) \_\_\_\_\_

City, village, or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ City, town, or village \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Daytime contact number \_\_\_\_\_ Evening contact number \_\_\_\_\_ Date of purchase of real property \_\_\_\_\_

E-mail address \_\_\_\_\_ Tax map number of section/block/lot. Property identification (see tax bill or assessment roll) \_\_\_\_\_

Name(s) of any non-owner spouse(s) \_\_\_\_\_

Address(es) of primary residence(s) if different from above: \_\_\_\_\_

4. Is the owner a veteran who served in the active military, naval, or air service of the United States? \_\_\_\_\_ Yes  No   
If No, indicate the relationship of the owner to veteran who rendered such service: \_\_\_\_\_  
If Yes, is the veteran also the unremarried surviving spouse of a veteran? \_\_\_\_\_ Yes  No

5. Indicate branch of veteran's service and dates of active service: \_\_\_\_\_  
If Yes, attach written evidence.

6. Was the veteran discharged or released from the active service under honorable conditions? \_\_\_\_\_ Yes  No   
Attach written evidence.

7. Did the veteran serve in a combat zone or combat theater? \_\_\_\_\_ Yes  No   
If Yes, where did the veteran serve and when was such service performed? \_\_\_\_\_  
Attach written evidence.

8. Has the veteran received, or did the veteran receive prior to his/her death, a compensation rating from the United States Veterans Administration or from the United States Department of Defense as a result of a service connected disability? \_\_\_\_\_ Yes  No   
If Yes, what is (was) the veteran's compensation rating? \_\_\_\_\_  
Attach written evidence showing the date such rating was established.  
Mark an X in the box if the rating is permanent:   
If No, did the veteran die in service of a service connected disability or in the line of duty while serving during wartime? If Yes, attach written evidence \_\_\_\_\_ Yes  No

9. Is the property the primary residence of the veteran, unremarried surviving spouse of the veteran, or Gold Star parent? \_\_\_\_\_ Yes  No   
If No, is the veteran, unremarried surviving spouse of the veteran, or Gold Star parent the owner of the property and absent from the property due to medical reasons or institutionalization? \_\_\_\_\_ Yes  No   
Explain: \_\_\_\_\_

Whether you're a property owner of a one-family residence receiving the STAR exemption or an organization who owns a hospital receiving the non-profit exemption, most property owners have an exemption of some kind. Each exemption on the assessment roll is added by the assessor(s) of that town or city based on Real Property Tax Law or Agricultural Law. Some exemptions such as municipal owned property, non-profit organizations, cemeteries, etc. have been around since before 1896 according to the assessor's manuals. Other such as STAR and Cold War Vets are new exemptions. All of the exemptions have conditions. An assessor's job is to make sure that the applicant applying for the exemption meets those conditions to receive the exemption on their property. Our office cannot make the decisions for the assessor; we can just give information to them to help them with their decisions. Total percent of exemptions for the 2018 County & Town Tax Rolls was 32.45%.

# EXEMPTION PERCENTS

|               | Assessed    | Taxable<br>County | Taxable<br>Town/City | Taxable<br>School | %<br>exempt<br>County | % exempt<br>Town/City | %<br>exempt<br>School |
|---------------|-------------|-------------------|----------------------|-------------------|-----------------------|-----------------------|-----------------------|
| City          | 471,325,018 | 329,528,430       | 329,574,129          | 335,750,877       | 43%                   | 43%                   | 40%                   |
| Amsterdam     | 50,871,054  | 40,140,949        | 40,164,988           | 40,374,360        | 27%                   | 27%                   | 26%                   |
| Canajoharie   | 295,811,105 | 186,650,314       | 187,374,908          | 189,562,388       | 58%                   | 27%                   | 26%                   |
| *Charleston   | 97,594,586  | 84,565,464        | 91,845,264           | 93,514,263        | 15%                   | 6%                    | 4%                    |
| **Florida     | 273,780,760 | 105,283,813       | 105,940,291          | 105,722,419       | 160%                  | 158%                  | 159%                  |
| *Glen         | 114,698,934 | 88,966,256        | 88,873,995           | 89,666,963        | 29%                   | 29%                   | 28%                   |
| Minden        | 212,879,504 | 167,890,219       | 167,890,219          | 170,899,293       | 27%                   | 27%                   | 25%                   |
| Mohawk        | 354,620,569 | 208,643,973       | 208,643,973          | 212,499,171       | 70%                   | 71%                   | 67%                   |
| Palatine      | 102,838,789 | 90,724,044        | 90,724,044           | 92,243,269        | 13%                   | 13%                   | 11%                   |
| *Root         | 122,178,587 | 105,938,675       | 105,938,675          | 109,399,991       | 15%                   | 14%                   | 12%                   |
| St Johnsville | 41,120,980  | 30,907,541        | 30,907,541           | 31,482,055        | 33%                   | 32%                   | 31%                   |

\*Town of Charleston, Glen & Root have State Owned Lands which are exempt for county purpose

\*\*Town of Florida has pilot payments for IDA parcels which are included in the percentage

|               | Assessed    | Wholly<br>Exempt |
|---------------|-------------|------------------|
| City          | 471,325,018 | 26%              |
| Amsterdam     | 50,871,054  | 19%              |
| Canajoharie   | 295,811,105 | 30%              |
| Charleston    | 97,594,586  | 2%               |
| *Florida      | 273,780,760 | 59%              |
| Glen          | 114,698,934 | 18%              |
| Minden        | 212,879,504 | 11%              |
| Mohawk        | 354,620,569 | 37%              |
| Palatine      | 102,838,789 | 7%               |
| Root          | 122,178,587 | 4%               |
| St Johnsville | 41,120,980  | 21%              |

\*Town of Florida has pilot payments for IDA parcels which are included in the percentage



---

# NEW STATE LEGISLATION

## 2017 Budget Bills

- Star credit program refinements
- Allow partial payment of real property taxes at local option
- Allow star credit information sharing with certain local officials
- County-wide shared services property tax savings law

Signed 4/10/2017 – Chapter 59

## Other Bills

- Amended RPTL 467 low income senior exemption, excludes certain annuity exchanges from the definition of income Signed 9/12/2017 chapter 279
- Amended RPTL 487 solar wind exemption, adds micro-hydroelectric, fuel cell, micro-combined heat and power systems at local option signed 10/23.2017 chapter 336
- Amended RPTL 458-b cold war veteran exemption, allows extension beyond 10 years at local option of taxing jurisdictions signed 9/12/2017
- Amended RPTL 458 eligible funds veteran exemption, allows adoption by schools, signed 10/23/2017 chapter 376
- Amended GML 22 tax enforcement, allows placing a lien for unpaid taxes against fire insurance proceeds for some properties signed 10/23/2017 chapter 342

---

# 2017 LOCAL LAWS OR RESOLUTIONS

## VET'S EXEMPTIONS

- The Greater Amsterdam School passed a resolution allowing both the cold war and the eligible funds veteran's exemption at the school level.
- The Canajoharie Central School passed the alternative vet's exemption at the school level.
- Scotia-Glenville passed the alternative vet's exemption at the school level.
- Montgomery County, Root, Charleston, Canajoharie, Minden all passed a local law amending the cold war vet's exemption to remove the 10 year limit to the exemption.

## SOLAR EXEMPTIONS

- Canajoharie School, Fonda-Fultonville School, Owen D Young School, Town of Canajoharie, Town of Minden, Mohawk, and Village of Hagaman opted out of the solar exemption. The county in 2018 opted out as well.
- Fort Plain School did a resolution to follow the county pilot. Town of St. Johnsville, Root, & Glen passed a local law to follow the county pilot.
- All of the other villages, towns, and schools allow the 15 year exemption. (They can still decide to opt out of the exemption.)

---

# PROPERTY TAX CYCLE

Dates vary by Locality. Contact your Assessor for the Exact Dates that apply in your Assessing Unit.

**Valuation Date:** Real property price level for the assessment cycle is frozen as of this date.

**Taxable Status/Exemption Filing Date:** The ownership and physical condition of real property as of this date are assessed (valued) according to price fixed as of valuation date.

**All applications for property exemptions, including the School Tax Relief Exemption (STAR), must be filed with the assessor by this date.**

**Public Inspection of Inventory:** Period of time in which property owners can review the information on file for their property.

**Tentative Assessment Roll:** The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit.

**Public Notice of Tentative Roll:** The assessor publishes and posts notice of completion and filing of the tentative assessment roll.

**Change of Assessment Notices:** Notices are sent to the property owners who have a change in assessment or taxable status on the tentative roll.

**Public Inspection of the Tentative Roll:** Period of time in which the property owner may examine the assessed values on the tentative roll and discuss them with the assessor.

**Grievance Day:** Board of Assessment Review meets to hear assessment complaints. The last day that property owner may file a formal complaint seeking a reduction in their tentative assessments.

**Notice of Board of Assessment Review (BAR) Decisions:** Property owners are notified of the results of the review by the BAR.

**Final Assessment Roll:** The assessor signs and files a roll that contains the final assessments, including all changes.

---

**Small Claims Assessment Review:** The last date by which an owner of a one, two, or three family residence and eligible vacant land may apply for Small Claims Assessment Review of the BAR determination. This is 30 days after the filing of the final assessment roll, except for New York City, where it is October 25.

**Filing of Article 7 Certiorari Writ:** A legal action pursuant to Article 7 of the Real Property Tax Law challenging an assessment must be filed in State Supreme Court no later than 30 days after the date the final assessment roll is filed.

**School Tax Roll:** The assessor delivers to the school authorities a duplicate of the part of the final assessment roll that applies to the school district.

**School Tax Lien Date:** The date school authorities attach to the school tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection. The tax bill is required by the Property Taxpayer's Bill of Rights to contain the full value of the property, the total assessed value, and the uniform percentage of the value at which properties are assessed in your municipality.

**Correction of Errors for School Roll:** The last date for a property owner to apply to the county director of real property tax services

for correction of a clerical error or unlawful entry on the school tax roll.

**End of Interest Free Period School Tax:** Taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.

**County/City/Town Tax Roll:** The assessor delivers to the county/city/town authorities duplicate of the part of the final assessment roll that applies to the county/city/town.

**County/City/Town Tax Lien Date:** The date county/city/town authorities attach to the county/city/town tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection. This tax bill also is required to contain the full value of the property, the total assessed value, and the uniform percentage of value at which properties are assessed in your municipality.

**Correction of Errors for the County/City/Town Roll:** The last date for a property owner to apply to the county director of real property tax services for correction of a clerical error or unlawful entry on the county, city, town or school tax rolls.

**End of the Interest Free Period County/City/Town Tax:** County/city/town taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.



---

# RESIDENTIAL SALE PRICE

| COUNTY      | 2015       |           | 2016       |           | 2017       |           |
|-------------|------------|-----------|------------|-----------|------------|-----------|
|             | # of SALES | MEDIAN    | # of SALES | MEDIAN    | # of SALES | MEDIAN    |
| Fulton      | 440        | \$106,307 | 483        | \$113,950 | 516        | \$114,000 |
| Herkimer    | 511        | \$84,000  | 577        | \$83,500  | 595        | \$87,100  |
| Montgomery  | 371        | \$87,000  | 377        | \$99,000  | 462        | \$82,712  |
| Otsego      | 620        | \$128,795 | 682        | \$128,950 | 673        | \$116,500 |
| Saratoga    | 2,775      | \$269,900 | 3,046      | \$269,700 | 3,099      | \$282,500 |
| Schenectady | 1,334      | \$164,000 | 1,523      | \$164,800 | 1,668      | \$150,000 |
| Schoharie   | 330        | \$110,000 | 346        | \$128,000 | 364        | \$125,500 |

\*This information was taken from the ORPTS website\*

---

# EQUALIZATION RATES 2017

| TOWN              | EQUALIZATION<br>RATE | LEVEL OF<br>ASSESSMENT |
|-------------------|----------------------|------------------------|
| County            | 64.26                |                        |
| City of Amsterdam | 75.00                | 75.00                  |
| Amsterdam         | 8.68                 | 9.60                   |
| Canajoharie       | 100.00               | 100.00                 |
| Charleston        | 100.00               | 100.00                 |
| Florida           | 49.00                | 49.00                  |
| Glen              | 61.00                | 61.00                  |
| Minden            | 100.00               | 100.00                 |
| Mohawk            | 100.00               | 100.00                 |
| Palatine          | 58.00                | 58.00                  |
| Root              | 100.00               | 100.00                 |
| St Johnsville     | 34.00                | 34.00                  |