

# Town Assessor

The Town of Hastings - Office of the Assessor is charged by New York State law with maintaining a uniform standard assessment of all real property within the Town of Hastings. The Office of the Assessor is regulated by the New York State Real Property Tax Law (RPTL) and the Office of Real Property Tax Services (ORPTS).

## Goals set forth for Town-wide Assessments:

1. Maintain assessments as close to full market value as possible.
2. Maintain property records utilizing state-of-the-art technologies.
3. Work in conjunction with New York State to consistently apply all New York State Property Tax Laws inclusive of assessment procedures, records access, and exemptions.

## Functions of the Assessor's Office:

1. Calculate, review and maintain assessment data property inventory, ownership, maps, and exemptions (in Hastings this equates to approximately 4,300 parcels).
2. Prepare and maintain the town-wide assessment rolls and follow the assessment process calendar.
3. Provide support to our constituents for the preparation and submission of tax exemptions (Seniors, Veterans, Basic STAR, Enhanced Senior Star, Disability, Business, Clergy, Agricultural and wholly exempt).
4. Review all building permits to determine any impact on the assessed value of property, update property records accordingly and notify property owners of any changes.
5. Provide customer support to our constituents regarding assessment of their property, exemptions and their rights under the New York State Real Property Tax Law.
6. Conduct ongoing reviews of property values including complete valuation updates as needed to maintain assessment at 100% of market value.
7. Review all deed information received from the County of Oswego to update property ownership information and any changes impacting the property's value.
8. Review the basic information regarding the sales of real property for accuracy and any unusual conditions as described on the State Form RP-5217 which is completed at closing.
9. Have information available for sales activity that may be beneficial in preparing for hearings or grievances.

# Your guide to property assessment in the Town of Hastings

In accordance with New York State law, the Town of Hastings is required to maintain up-to-date assessment records. To meet the State's guidelines, the Town of Hastings will be performing a valuation update for assessments in 2019, the results of which would be reflected on the 2019 school and 2020 county tax bills.

## How the Valuation Process Works

Cyclical reassessment is the systematic review of town assessments to maintain a uniform percentage of value. This requires the Assessor to analyse and evaluate the market, and change assessment values where appropriate. The steps that will happen are:

- Assessor's Office will examine comparable market based home values as background data
- Assessor's Office will examine each parcel by physically visiting the properties, noting any differences from previously recorded information
- Assessor will use the data collected to determine whether each property assessment should decrease, stay the same, or increase.

- Notices will be mailed out to each property owner as to the results of the assessment – this should happen around Spring 2019.
- Payments for taxes will be accepted by the Town Clerk & Receiver of Taxes, as in prior years.

## **FAQ's**

The following Frequently Asked Questions (FAQ's) have been assembled to help answer common questions and concerns related to assessments:

### **Why Assess Properties?**

In addition to keeping values up to date, a valuation update allows the Assessor to keep pace with property changes and market conditions as well as inequities which may exist in the assessment roll. A properly conducted valuation update will result in each property taxpayer paying their fair share.

### **Why does the valuation of my property need to be reviewed?**

The Town of Hastings must perform valuation reviews in accordance with New York State law. The goal is to ensure that every property owner is responsible for their fair share.

### **Who determines assessments?**

The Town Assessor is responsible for assessing all of the properties at a uniform % of current market value. The Assessor bases the assessed value on information obtained through Mass Appraisals conducted on all properties, as determined by market value.

### **Does an assessment increase mean my taxes will also be increased?**

The assessment process is performed to correct inequities that tend to creep into the assessment roll. When this happens some property owners may be paying more than their fair share in taxes while others are paying less. A town-wide valuation update serves to equalize these inequities. As a result of assessment adjustments, some property owners may notice a change in the overall amount of taxes.

There is a common misconception that a town-wide reassessment may increase everyone's taxes. This is not true. While some individual property assessments will increase, others will decrease and some will remain relatively unchanged. Should the total assessed value of the Town increase as a result of the town-wide reassessment, the tax rate that is applied to the new assessments would be lowered, assuming the Town budget stays relatively the same for 2020.

### **How do I find comparable sales information for my property?**

To assist in you in searching for comparable sales information for your property, we have included a link to a listing of comparable sales. A comparable property is one of the same style of construction as your own. In the "style" column of the listing you will note a number indicating the type of home. To ensure that you are choosing accurate comparables, make certain that you choose homes with the same style number as your own.

Comparable sales are listed by Neighborhood Code and Style of house. Click here to look up your property and find your Neighborhood Code. ([Check Oswego County Website for Your Neighborhood Code](#))

To find comparable sales:

1. Find your Neighborhood Code
2. Find your building style

3. Find the square footage of your home
4. Find the year your home was built

[Click on this link for the Comparable Sales Guide for your Property with Sales Comparables Website](#) **Oswego County**

Building Styles:

01 – Ranch	02 – Raised Ranch	03 – Split Level
04 – Cape Cod	05 – Colonial	06 – Contemporary
08 – Old Style	09 – Cottage	11 – Log Cabin
12 – Duplex	13 – Bungalow	15 – Town House
16 – A Frame	17 – Manufactured/Double Wide	

[2018 Historical Sales Data](#) **(See Files on Hastings Website)**

**Is the 2018 Final Assessment Roll available?**

[View 2018 Final Assessment Roll](#) **[Available at Oswego County Real Property Website]**

In addition, the final assessment roll is available for review at the Town Assessor's office.

**If I believe my assessment is incorrect, how may I challenge it?**

A specific grievance process, guided by New York State law, is in place to allow you to challenge your assessment. Helpful information about the review process is available in the Assessor's Office at the Hastings Town Hall and on-line at [www.tax.ny.gov](http://www.tax.ny.gov)

### **Challenging Assessments**

All property owners have the right to a review of their property assessment. The process by which assessments may be challenged involves the following three options:

- Informal Hearing
- Formal Grievance Process
- Small Claims Court
- Article 7/Certiorari

### **Grievance Days for 2019**

Grievance Days are generally scheduled within the month of May. For 2019, the day will be May 28, 2019. If needed, more days will be added.

### **Assessment Review and Grievance Process**

[All property owner's will receive a new notice of their change in assessment around the middle of January. After that, there will be times (by appointment only) to come in and discuss any valuation issues if property owner's feel that their value is incorrect.

The next step would be to file a formal written complaint (RP-524) to appear before the Board of Assessment Review (BAR) and plead to the BAR for a change in assessment.

If still not satisfied, then your next and final step would be to file a Small Claims Assessment Review or Article 7 proceeding. More information will be available during that time. However, due to the complexity of the matter, legal advice cannot be given.]

### **After the 2018 Re-Assessment**

Subsequent to the 2018 Re-Assessment, the Assessor's office will use market information and sales trends to keep the assessment up to date and at 100% of the market value. Guidelines from the NYS Office of Real Property Tax Service suggest that this maintenance type reassessment can be done for 3 – 4 years, after which a full re-assessment would again be needed to stay current.

This means that properties could experience fluctuations to their assessment as early as 2020, but no later than 2023, when the entire town would be revalued again as a whole.

### **Additional Contact Information**

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