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Thousands of property owners throughout Central New York are likely to see property tax relief on their future tax bills. These are the same property owners who, in years past, were paying too much in property taxes and subsidizing the tax bills of others. To resolve those past inequities and ensure that property owners pay only their fair share of taxes, many municipalities are conducting reassessments.

Unfortunately, the voices of the property owners who will benefit from the reassessments are all too often overshadowed by those who were unfairly benefiting in the past.

As the Executive Director of the State Office of Real Property Services, the agency that oversees local property tax administration, I am writing to help all property owners understand the very technical process of reassessment in non-technical terms.

A reassessment is the comprehensive review and updating of all property values in a community. Most communities across New York regularly conduct reassessments. By adjusting the "assessed value" of each property to reflect full market value, assessors do not raise or lower the property tax for a community, but rather "level the playing field" so that all properties are fairly assessed and pay only their fair share of taxes.

In contrast, in a fraction of communities in New York, reassessments are not undertaken – sometimes for generations. That means that properties in these communities continue to be assessed using very old property values. The lack of reassessment does not keep taxes from going up. However, the lack of reassessment does over-tax some property owners, who end up subsidizing others who are paying too little. This is anything but transparent and very difficult for taxpayers to understand.

The various misconceptions about reassessment all come down to a lack of understanding about a very technical subject. First, assessors do not increase taxes – taxing jurisdictions (school districts, city councils, town boards, village boards, county legislatures and special districts) raise taxes by approving higher budgets. Put another way, the amounts of taxes to be collected are determined by taxing jurisdictions, whereas assessments are simply the means of distributing those taxes.

Second, taxes do not go up as a result of a reassessment itself – those who were unfairly paying too much will pay less, and those who were unfairly paying too little will pay more. Reassessment merely corrects the inequities, with no net tax increase.

Third, merely raising an assessed value up to market value, by itself, does not raise an individual owner's taxes. Your taxes increase only if you were previously underassessed (and, therefore, paying too little in taxes). For each property owner that sees an increase in taxes, someone else will see their taxes come down.

Finally, reassessment does not help or hurt any one group (e.g., older residents or poorer neighborhoods) – it all depends on whether the individual's property was undervalued or overvalued beforehand. In fact, typically reassessment will help homes and neighborhoods that have not appreciated as fast as the rest of the community.

For more information on assessments and property taxes, your readers may wish to visit my agency's website: [www.orps.state.ny.us](http://www.orps.state.ny.us)

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