

# ***A Study of the Feasibility of Consolidating Assessment and Code Enforcement Functions in Schuyler County, New York***

**cayuta  
catherine  
dix  
hector  
montour  
orange  
reading  
tyrone**

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## **1.0 Background Brief**

Schuyler County has been engaged in an extensive process of preparing a County Comprehensive Plan. It has involved many meetings and workshops with local leaders. These have served to identify several particular issues warranting further study. Consolidation of municipal services in the areas of real property assessment and code enforcement is one of those issues.

The County has employed Shepstone Management Company to assist with these specific studies. The purposes are to:

- a) Provide an inventory and description of governmental structures and services with respect to tax assessment and code enforcement, including costs of operation and revenue sources.
- b) Gauge the level of interest or opposition to services consolidation in these two specific areas.
- c) Identify the factors that have made consolidation successful or unsuccessful elsewhere to illustrate and avoid potential problems previously faced by others.
- d) Analyze the potential costs and benefits of consolidating real property tax assessment and code enforcement on a municipal or countywide basis.
- e) Recommend appropriate action regarding implementation, local laws, funding and timing.

Overall, the goal is provide a concise framework and step by step guide for County action in consolidating tax assessment and code enforcement services, if these options prove to be feasible.

The purpose of the assessment portion of the study is to evaluate the desirability and feasibility of consolidating real property assessment services in Schuyler County. Those services are now provide by a combination of County personnel in the Department of Real Property Tax Services, private contractors, sole assessors and elected assessors. The reasons for pursuing consolidation are to potentially reduce the costs and/or improve the quality of the services offered. This study examines the current system of assessment in the County, compares it to a model of a consolidated system (nearby Tompkins County) and makes recommendations for how Schuyler County should address this issue.

Code enforcement, for purposes of this study, includes administration of the New York State Uniform Fire Prevention and Building Code, local zoning regulations and local laws and ordinances relating to land use and development issues. It does not include enforcement related to traffic regulations, criminal matters or dog control. Generally, these regulations may be

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described as permit-based although zoning laws can frequently involve enforcement of standards unconnected to permits. Sign regulations, for instance, typically include restrictions on the sizes and numbers of small signs too numerous to control through permitting processes. Enforcement in these instances is usually complaint-based.

Code enforcement, therefore, includes not only the processing of permits, but also related inspections, complaint investigations, issuance and processing of violations, associated paperwork, reporting to other agencies, coordination of special permits with Planning Boards and Boards of Zoning Appeals, interaction with the County Planning Commission under Section 239 of the New York State General Municipal Law and, in some cases, assistance in processing subdivision plans. It includes the cost of the Code Enforcement Officer, assistants, legal counsel, other consultants (e.g. planners or engineers) and related overhead costs. Still other costs are the expenses associated with; drafting, publishing, interpreting and updating regulations; publishing notices; taking variance applications and conducting meetings and hearings.

Some of these specific elements of code enforcement, such as building permit issuance, can be consolidated and others, such as maintaining the regulations themselves, typically cannot unless the laws themselves are prepared and adopted on a joint basis. The General Municipal Law provides authority for such joint action but it is difficult to accomplish in practice, due to varying circumstances of localities and the political obstacles. The best opportunities, and the ones focused on in this study, generally involve sharing of Code Enforcement Officers (often also known as Building Inspectors or Zoning Officers, although the positions are sometimes separated) and joint performance of closely related functions.

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## 2.0 Feasibility of Consolidating Assessment Functions

### 2.1 Inventory and Description of Assessment Functions

#### *The Structure of the Assessment Function in Schuyler County*

As the following tables indicate, the assessment function in Schuyler County is already highly consolidated with many economic benefits gained. Four of the eight towns share a single sole assessor - Catharine, Dix, Montour and Reading. Only Hector has a full-time assessor. The other towns either have part-time assessors (Cayuta, and Orange), a board of assessors (Tyrone), or contract out the assessment function (Catherine, Dix, Montour and Reading as previously indicated).

The cost of assessment services among the towns averages \$11.77 per parcel of land and, for the most part ranges from \$10 to \$12 per parcel, a rather low figure by comparison to other area of the State. The one exception to this is the Town of Cayuta, whose assessment function costs \$14 per parcel. (One-time expenses of \$1,300 and \$33,072 in the Towns of Cayuta and Hector, respectively, that were related to revaluation were not included in these calculations.)

<b>The Structure of the Assessment Function in Schuyler County</b>	
<b>Town</b>	<b>Assessment Function</b>
Cayuta	Norman Johnson, Sole Assessor (part-time)
Catharine	Randy Deal, Sole Assessor (contractor)
Dix	Randy Deal, Sole Assessor (contractor)
Hector	Kathy Edwards, Sole Assessor (full-time)
Montour	Randy Deal, Sole Assessor (contractor)
Orange	Brian Gardner, Sole Assessor (part-time)
Reading	Randy Deal, Sole Assessor (contractor)
Tyrone	3-person Board of Assessors: Mary Jo LeClaire, Chair Jesse Ellison Diane M. Yeoman

Some of the factors that can make the assessment function more costly or complex are the number of property transfers or exemptions in the jurisdiction. Each of these requires confirmation by the assessor, probably including an on-site inspection. As the table following indicates, Hector had the highest number of both property transfers (197) and exemptions

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(2,072) in 2001, followed by Dix (144 and 1,328, respectively). No other town had over 100 transfers or 1,000 exemptions. This suggests that the level of assessment services demanded in the County is, for the most part, relatively modest.

<b>Cost of Schuyler County Assessment Services Based upon 2001 Adopted Budgets for Towns and County</b>											
<b>Assessor Budget</b>	<b>County</b>	<b>Catherine</b>	<b>Cayuta</b>	<b>Dix</b>	<b>Hector</b>	<b>Montour</b>	<b>Orange</b>	<b>Reading</b>	<b>Tyrone</b>	<b>All Towns</b>	<b>Towns &amp; County</b>
Personal Services	\$82,621	\$0	\$5,200	\$0	\$38,927	\$0	\$9,500	\$0	\$15,000	\$68,627	\$151,248
Assessment Review Board	\$0	\$300	\$150	\$0	\$875	\$0	\$0	\$0	\$0	\$1,325	\$1,325
Equipment	\$4,200	\$0	\$100	\$0	\$500	\$0	\$800	\$0	\$1,000	\$2,400	\$6,600
Contract Expense/ <b>Revaluation</b>	\$34,800	\$200	<b>\$1,300</b>	\$26,000	<b>\$33,072</b>	\$12,985	\$1,200	\$13,225	\$4,500	\$92,482	\$127,282
Cooperative Assessment Unit	\$0	\$11,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,308	\$11,308
<b>TOTAL</b>	\$121,621	\$11,808	\$6,750	\$26,000	\$73,374	\$12,985	\$11,500	\$13,225	\$20,500	\$176,142	\$297,763
Parcels, 2001	12,047	1,070	394	2,150	3,268	1,217	1,126	1,198	1,624	12,047	12,047
Cost of Assessment per Parcel	\$10.10	\$11.04	\$17.13	\$12.09	\$22.45	\$10.67	\$10.21	\$11.04	\$12.62	\$14.62	\$24.72
<b>Less Re-evaluation Expenses</b>	<b>\$10.10</b>	<b>\$11.04</b>	<b>\$13.83</b>	<b>\$12.09</b>	<b>\$12.33</b>	<b>\$10.67</b>	<b>\$10.21</b>	<b>\$11.04</b>	<b>\$12.62</b>	<b>\$11.77</b>	<b>\$21.86</b>
Property Transfers	728	58	18	144	197	89	73	59	90	728	728
Exemptions	7169	716	216	1328	2072	853	624	708	652	7,169	7,169

**NOTE:** Most towns participating in Cooperative Assessment Units allocate costs under "Contractual Expense" rather than as a separate line item.  
**SOURCE:** NYS Office of Real Property Services

## *Population Trends in Schuyler County*

Recent population trends in the County also suggest that the demand for assessment services remains relatively modest. Schuyler County consists of 328.7 square miles of territory divided among eight towns and seven villages. In 2000, the County had a population of 19,224. From 1995 to 2001, the County's population grew by 0.5 percent, 25th in New York State. During the same time period, the Finger Lakes Region as a whole (Cayuga, Livingston, Ontario, Seneca, Schuyler, Tompkins, and Yates counties) grew a similar 0.4 percent.

Schuyler County's eight towns range in population from Hector with a population of 4,854 to Cayuta with a total of 545 residents as of 2000. As shown in the table following, population growth in the towns is either very modest or negative in five of the eight towns in the County. The three exceptions to this trend are Hector (which grew by 9.5% from 1995 to 2000), Orange (12.0%) and, to a lesser extent, Tyrone (5.5%).

The growth in Tyrone and Orange was no doubt due to the rapid growth experienced by Corning Industries until the past year or so. Hector is within the commuting shed of Ithaca and also has extensive Seneca Lake shoreline - both of which make the Town a likely candidate for growth well into the future.

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<b>Population Change, 1995-2000</b>			
	<b>1995 Estimate</b>	<b>2000 Census</b>	<b>% Change 95-00</b>
<b>New York State</b>	18,524,104	18,976,457	2.4%
<b>Finger Lakes Region</b>	418,686	420,203	0.4%
<b>Schuyler County</b>	19,128	19,224	0.5%
<b>Catharine</b>	1,996	1,930	-3.3%
<b>Cayuta</b>	600	545	-9.2%
<b>Dix</b>	4,139	4,197	1.4%
<b>Hector</b>	4,434	4,854	9.5%
<b>Montour</b>	2,534	2,446	-3.5%
<b>Orange</b>	1,564	1,752	12.0%
<b>Reading</b>	1,814	1,786	-1.5%
<b>Tyrone</b>	1,624	1,714	5.5%

**NOTE:** Finger Lakes Includes counties of Cayuga, Livingston, Ontario, Seneca, Schuyler, Tompkins, and Yates

**SOURCE:** US Census Bureau

## *Perceptions of Local Officials*

Interviews were conducted with ten local officials in Schuyler County to understand the nature and dynamics of the local assessment function, and to identify opportunities for consolidation. Those interviewed are listed in the table following:

<b>Interviews by Jurisdiction</b>	
<b>Jurisdiction(s)</b>	<b>Interviewees</b>
<b>Schuyler County</b>	Thomas Bloodgood, Director, Office of Real Property Tax Services
<b>Cayuta</b>	Norman Johnson, Sole Assessor
<b>Catharine, Dix, Montour, Reading</b>	Randy Deal, Sole Assessor
<b>Dix</b>	Frank Ganung, Town Supervisor
<b>Hector</b>	Ben Dickens, Supervisor; Jane Eck, Town Clerk; Kathy Edwards, Sole Assessor
<b>Orange</b>	Brian Gardner, Sole Assessor
<b>Tyrone</b>	Helen Baxter, Town Clerk; Diane M. Yeoman, Board of Assessors
<b>Tompkins County Officials</b>	
Valeria Coggin, Director, Department of Assessment	
Jonathan Wood, Deputy County Attorney (Charter Revision Committee)	
Thomas Payne, Founding Director, Division of Assessment (Retired)	

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## *Perceived Advantages of Consolidation*

Five of the ten Schuyler County officials interviewed believed there were no advantages to consolidation. Those who felt that consolidation offered advantages focused on the quality of services at least as much as reductions in cost. Proponents believed that consolidation would result in hiring more full-time assessors that in turn could promote more consistency and productivity in the assessment function. These respondents believed that full-time assessors would be less likely to leave their jobs. Thus, the County would get a much better return on any training provided to the assessors, and would have to devote fewer resources in recruiting and training new assessors. In addition, it was pointed out that full-time assessors would be better able to track changes in the real estate market and reflect these changes in the assessment roles.

## *Perceived Disadvantages of Consolidation*

Loss of one-to-one contact between taxpayers and assessors was the most commonly mentioned disadvantage of consolidation of assessment. Several people indicated that consolidation would make it more difficult for senior citizens if they had to travel to the County seat to apply for STAR exemptions. In addition, there were concerns expressed that consolidation would cause towns to lose control of their own tax records, if they were centralized at the County level.

These disadvantages are based upon a perception of the process of consolidation that does not take into account the advances in computer and telecommunications technology that allow for sharing of information between town and county offices. Consequently, the issue of consolidation does not have to involve a loss of local control of information. Computerized files can be made available at the town and county level simultaneously. Indeed, our interviews with Thomas Bloodgood, the Director of the Office for Real Property Tax Services and Randy Deal, the Sole Assessor for Catharine, Dix, Montour and Reading indicate that such technology is already widely used in assessment in the County.

The other disadvantage mentioned by several interviewees is the potential loss of jobs. These respondents expressed a concern that consolidation could eliminate jobs in a county where job creation has been relatively modest in recent years. On the other hand, one respondent observed that, under consolidation, several part-time jobs are likely to be replaced by two or three full-time jobs. These would provide more income and benefits to the jobholders than the existing part-time positions.

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## **2.2 Analysis of Other Consolidation Efforts**

For over thirty years, property assessment in Tompkins County has been a countywide service, conducted by the County Assessment Office. Since Tompkins has operated under a consolidated model for so long, it is difficult to obtain specific details regarding the initial switch and the costs and benefits imagined as consolidation began. However, given its geographic proximity, the experience of Tompkins County can be instructive for Schuyler County's efforts at consolidation.

### ***History of Consolidated Assessment in Tompkins County***

According to Thomas Payne former director of Assessment for Tompkins County, the impetus toward consolidation of assessment in Tompkins County began in the 1950s. Several factors advanced the cause. First, County government has strong ties and cooperative relationships with each of the municipalities in the County. For example, the County Office of Real Property actually compiled the real property tax rolls for many of the town assessors to sign.

Second, the countywide reevaluation process of the mid-1960s revealed that, because of variations in assessment practices and capabilities among the town assessor, local farmers and holders of industrial properties were paying a disproportionate share of local property taxes. (Mr. Payne indicated that the Equalization Committee of the Board of Supervisors confronted a major task in the process of the reevaluation.) Consequently, by the end of the 1960s, there was widespread belief that the assessment function needed to be made both more effective and more equitable countywide.

Finally, by the mid-1960s, many of the local assessors in Tompkins County were preparing to retire. This made it an ideal time to reconsider the way in which assessment services were delivered in the County.

The County Board of Supervisors appointed a charter study commission in 1968 to recommend a charter form of government for Tompkins County. In recognition of the problems with the last reevaluation, the commission was asked to address the assessment function when drawing up the County Charter. The proposed County Charter passed by a 2 to 1 margin, including provisions to create a countywide assessment division. By 1970, the division was in operation with a staff of six, including several of the best former town assessors. By 2002, the division had been re-designated the Department of Assessment and had grown to a staff of 14.

### ***Department of Assessment***

Tompkins County Department of Assessment Director Valeria Coggin noted two significant

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impediments that existed at the time of Tompkins County's consolidation. On one side, municipal officials resisted consolidation of services, for obvious reasons. Countywide consolidation is appealing precisely because it involves a smaller core of assessment employees, which means that at least some village and town assessment staff will lose their jobs. Second, there was strong public resistance to countywide consolidation. Taxpayers in the county seemed to be saying "if it isn't broken, don't fix it." Furthermore, centralization of services is often equated with bureaucracy. Taxpayers are reluctant to switch from a locally elected or appointed official to a countywide appointed official because such a switch represents a loss of local control.

These hurdles continued to plague the process for years in Tompkins County. Coggin provided the following advice to minimize these problems: There has to be unanimous support from the county board and there has to be an understanding that this is a nonpolitical office. These easily can be sore points. Politicians can try to get their feet into this. That would be a drawback. When all power is centrally organized, you need to be wary of improper influence.

Despite these obstacles, Coggin noted that Tompkins County was in a unique position when consolidation began. During the first few years of the consolidation, Tompkins County invested significant time, effort and money in establishing a computerized assessment database. Eventually, through a partnership with SDG Company of Utica, the Assessment Office assisted in the development of a highly efficient, user-friendly software system that provides both a revenue source for the office, and a tool for increasing public satisfaction and efficient record-keeping. In 2001, the Department had a staff of 14, with a budget of \$907,000.

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## **2.3 Evaluating the Efficacy of Consolidation for Schuyler County: Quality versus Cost**

The Tompkins County model provides a range of high-quality assessment services, including annual reevaluation of the tax rolls. However this comes at a cost. In 2001, the County had 32,975 tax parcels. Thus, the County assessment function costs approximately \$27 per parcel. Note that this is \$6 more per parcel than Schuyler County currently pays for its assessment function.

Total county and local spending on assessment in Schuyler County is \$263,391 for 12,047 parcels or \$21.86 per parcel. Note that this does not include the funds that Cayuta and Hector are spending for reevaluation. However, even with these one-time expenses included, the total cost of the assessment function in Schuyler County (both county and local governments) would still be \$24.72, some \$3.00 per parcel less than what Tompkins County spends for its consolidated assessment function.

The message from this is clear: consolidating the assessment function in Schuyler County will not reduce the costs of delivery the current level of services. In fact, if the consolidation function in the County were to be fully consolidated in a manner similar to Tompkins County, the cost per parcel would not be significantly different than it is now.

The table following details a hypothetical budget for a fully consolidated assessment function. It assumes that the County Office of Real Property Tax Services will remain at its present level of funding, plus three full-time County assessors would be added at salaries of \$30,000 per year, plus 25 percent in fringe benefits (i.e., health insurance, paid vacation, etc.) In addition, the budget assumes that these assessor positions will each require an additional \$5,000 in equipment expenses (computers, networking, etc.).

Finally this hypothetical budget assumes that the towns will have to budget additional clerical time to field requests formerly handled by the local assessors (e.g., requests for tax maps, STAR exemption applications, etc.). It is assumed that this amount will average \$2,000 per town (more for a large town like Hector, considerably less for Cayuta) for a total of \$16,000.

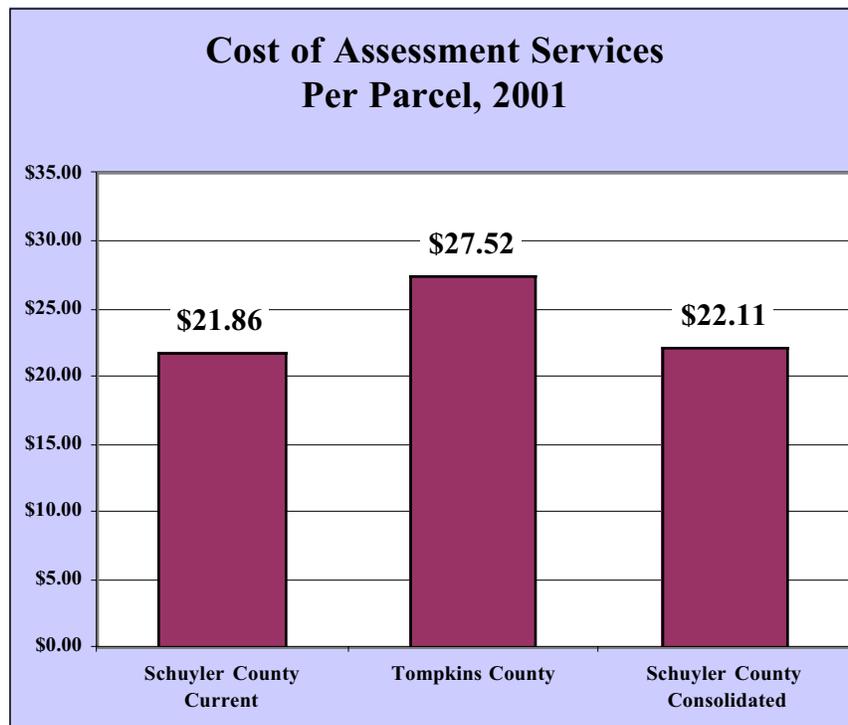
The analysis also assumes each town will maintain an assessment review board (as is done in Tompkins County) at an average cost per town of \$150, or \$1,200 across all eight towns. As shown in table following, this produces an annual assessment budget of \$266,321, and a cost per parcel for consolidated assessment of \$22.11.

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<b>Hypothetical Budget for a Consolidated Assessment Function for Schuyler County</b>	
<b>Budget Item</b>	<b>Costs</b>
<b>Current Personal Services</b>	\$82,621
<b>Additional Full-time Assessors (3 @ \$30,000 &amp; 25% fringe)</b>	\$112,500
<b>Equipment</b>	\$4,200
<b>Additional Equipment</b>	\$15,000
<b>Contractual Expense</b>	\$34,800
<b>TOTAL COUNTY BUDGET</b>	<b>\$249,121</b>
<b>Additional Clerical Support in Town Offices</b>	\$16,000
<b>Local Assessment Review Boards</b>	\$1,200
<b>TOTAL BUDGETS FOR TOWNS</b>	<b>\$17,200</b>
<b>TOTAL COUNTY ASSESSMENT FUNCTION</b>	<b>\$266,321</b>

The chart below compares this with current Schuyler County and Tompkins County costs. The hypothetical fully consolidated assessment function costs virtually the same on a per parcel basis as now spent by the County and towns in combination. There would be no cost saving.



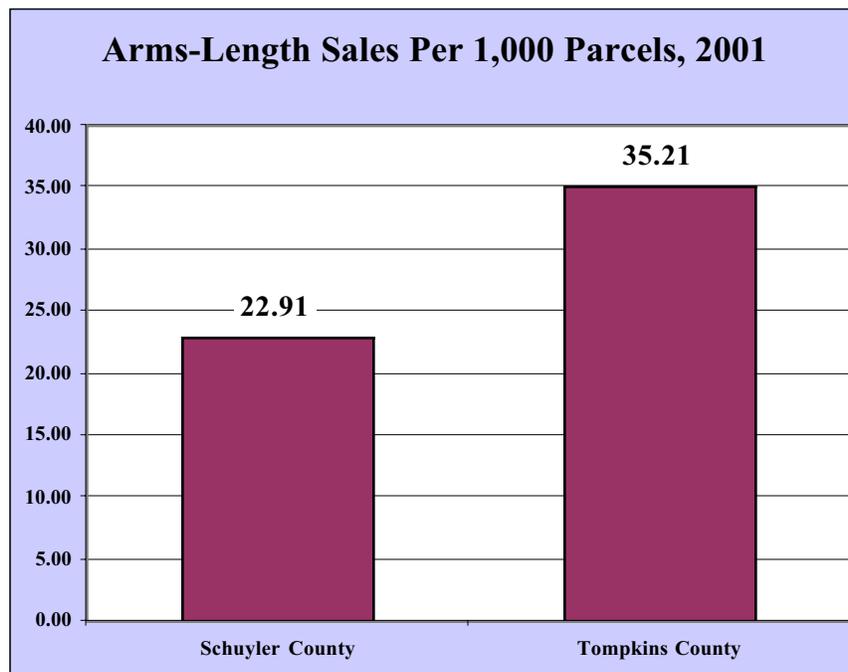
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If there is no cost saving, is there any reason for Schuyler County to consider consolidation? In the short term, the answer is clearly no, especially given the fact that the assessment function is already highly consolidated in the County. The current system is inexpensive and it works reasonably well. But that doesn't mean that the County should give up the idea altogether.

Tompkins County has a consolidated assessment function that works very well for them. It is more expensive on a per parcel basis, but that is because the assessment function is more complex and demanding in Tompkins County than it is in Schuyler County. For example, one thing that makes the assessment task more demanding is if there is an active real estate market. That leads to continuing changes in the value of properties and requires the assessor to monitor these trends to assure that, at the beginning of each tax year, the assessment role assigns comparable values to comparable properties.

The chart below provides a comparison between the real estate markets for Tompkins and Schuyler Counties. Using data from the SalesNet database of the New York State Office for Real Property Services, it shows the number of arms-length sales that took place in 2001 for each 1,000 parcels of property in each county. Tompkins County's ratio is 1.5 times higher than that for Schuyler County. Based upon this fact alone, one could argue that Tompkins County has a much higher demand for assessment services than Schuyler. Conversely, it indicates that, at the present time, Schuyler County does not need the same level of services available in Tompkins.



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It is also worth examining the costs compared to assessed value by town. The following table provides such an analysis.

<b>Costs of Assessment Compared to Assessed Value</b>			
	<b>2000 Assessed Value</b>	<b>Existing or Projected Costs</b>	<b>Costs Per \$1,000 of Value</b>
<b>Schuyler County</b>	\$609,201,205	\$121,621	\$0.20
<b>Catharine</b>	\$47,101,498	\$11,808	\$0.25
<b>Cayuta</b>	\$17,348,652	\$5,450	\$0.31
<b>Dix</b>	\$102,144,802	\$26,000	\$0.25
<b>Hector</b>	\$173,752,110	\$40,302	\$0.23
<b>Montour</b>	\$59,744,375	\$12,985	\$0.22
<b>Orange</b>	\$50,254,800	\$11,500	\$0.23
<b>Reading</b>	\$72,779,226	\$13,225	\$0.18
<b>Tyrone</b>	\$86,075,742	\$20,500	\$0.24
<b>All Towns</b>	\$609,201,205	\$141,770	\$0.23
<b>Schuyler Combined</b>	\$609,201,205	\$263,391	\$0.43
<b>Schuyler Consolidated</b>	\$609,201,205	\$266,321	\$0.44
<b>NOTE:</b> Costs exclude revaluation expenses.			
<b>SOURCE:</b> Schuyler County Department of Real Property Tax Services			

This data indicates that the costs as compared to assessed value, like the costs per parcel, are relatively constant across the towns.

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## **2.4 Recommendations: Make a Long-term Commitment to Consolidation**

As indicated in the previous section, Schuyler County need not create a more consolidated assessment function in the immediate future. But as the County continues to grow and develop, it will eventually need the kind of assessment services now available in Tompkins County. By the time the County reaches that point, it should have achieved a fully consolidated system that enables every town to have access to full-time professional assessment services. This can be done gradually and opportunistically. We recommend the following action plan:

### ***Step 1. Continue to Foster Town/County Cooperation on Assessment Matters:***

The most important lesson from the Tompkins County experience is that they built their consolidated system upon long-term working relationships and trust between the County and the Towns. Schuyler County and its Towns are building a similar legacy. One area that should be the focus for continued cooperation relates to information technology. The County should provide ongoing assistance to familiarize the Town assessors with the benefits and features of modern information technology. The process of consolidation will be easier if the Towns can be shown that this technology will allow consolidation without any loss of access to information at the Town level.

### ***Step 2. Plan for Consolidation through Attrition:***

One of the factors that made consolidation possible in Tompkins County was the simultaneous retirement of a number of local assessors. Schuyler County should be prepared to respond to any future retirements by seeking to create Coordinated Assessment Programs (CAP) among towns that expand or create full time assessment positions to take up the workload created by retirements. For example, should the assessor position in Cayuta become vacant, the County should work with the Town to include Cayuta in a CAP with Catharine. This is particularly important because, as noted earlier, Cayuta has the highest costs per parcel for its assessment function. This could be one instance where consolidation can lead to significant savings immediately.

The other potential target area is Tyrone and Orange. With approximately 2,800 parcels between them (and with the long-term potential for significant growth in Orange when Corning Industries begins to grow again), the two towns could be part of a CAP that has the potential to support a full-time assessor.

### ***Step 3. Implement New Consolidations with State Aid:***

The State Office of Real Property Services (ORPS) provides financial incentives for the

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consolidation of local services. Schuyler County should seek such funding as it further consolidates the assessment functions in Cayuta and Orange and Tyrone. ORPS's Consolidation Incentive Aid Program is designed to make it easier for local governments to consolidate their assessment offices. According to ORPS:

Two or more assessing units are eligible to receive a one-time payment of \$7 per parcel if they assess all property at a uniform percentage and merge their assessment functions by doing one of the following:

- Combining to form a consolidated assessing unit by employing a single assessor, preparing a single assessment roll, assessing at a uniform percentage, conducting reassessments at the same time and having a single Board of Assessment Review; or
- Coordinating the assessing function to form a coordinated assessment program by employing a single assessor, specifying the same uniform percentage of value for all assessments and using the same assessment calendar; or
- Contracting with the county for all assessment administration services, including appraisal, assessing and exemption processing.

This program has the potential of providing thousands of dollars in support of Schuyler County's efforts at consolidation.

#### ***Step 4. Work with the Towns and Their Assessors to Create a Timeline for Full Consolidation:***

Schuyler County has had the good fortune of developing a highly consolidated assessment function. Part of what made that possible was the availability of the services of Randy Deal. If Mr. Deal were to retire before the County and Towns had created a plan for consolidation, it would make the creation of such a plan much more difficult. We therefore recommend that the County begin an ongoing discussion with the Towns and their assessors about the timing and sequence of consolidation. These discussions should enable the County to know several years in advance when particular assessor positions are going to become vacant through retirement.

This will enable the County and Towns to plan the sequence and timing of new Coordinated Assessment Programs that need to be created to cover these retirements. It also will provide the County with a time frame for implementing full consolidation of the assessment function. This will enable the County to budget the appropriate funds to create the newly consolidated office and provide lead-time for the County and Towns to establish a structure for this new countywide assessment function.

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The reasons to pursue further consolidation as a long term strategy include not only keeping the costs low, which the present system does effectively at the present level of activity, but also reducing the impacts on taxpayers as individuals. A farmer, for example, has to make multiple trips to see both County (Soil & Water Conservation District) and local officials to secure agricultural assessment benefits. Consolidation of the assessment function into a County assessment department would help to reduce this cost for those farmers effected. Similar factors apply to other taxpayers who would benefit from the streamlining of services that would occur in a consolidation into one department.

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## 3.0 Feasibility of Consolidating Code Enforcement Functions

### 3.1 Existing Code Enforcement Functions

Schuyler County includes eight towns and four villages. An outline overview of existing code enforcement functions within these municipalities follows:

Summary of Code Enforcement by Municipality							
Municipality	Code Enforcement Officer	Shared CEO	Zoning	New Housing Units/Year 1990 - 2000	Code Enforcement Budget (2002)	Avg. Assessed Value Added 1999-2001	Cost Per \$1,000 Value Added
<b>Towns:</b>							
Catharine	Larry Reynolds	NO	YES	5	\$4,400	\$441,777	\$10
Cayuta	Bill Gallow	NO	NO	2	\$4,350	\$502,617	\$9
Dix	Bill Huey	NO	NO	5	\$20,500	\$1,323,550	\$15
Hector	Charles Langenfeld	NO	NO	30	\$38,000	\$2,579,600	\$15
Montour	Rodney Roe	YES	YES	1	\$3,950	\$649,217	\$6
Orange	Albert Buckland	YES	NO	12	\$4,000	\$248,483	\$16
Reading	Rick Gianonne	NO	NO	7	\$4,500	\$3,323,583	\$1
Tyone	Albert Buckland	YES	NO	6	\$6,000	\$747,504	\$8
<b>Villages:</b>							
Burdett	Vacant Position	NO	NO	1	N/A	N/A	N/A
Montour Falls	Albert Buckland	YES	YES	4	\$10,500	N/A	N/A
Odessa	Albert Buckland	YES	YES	1	\$3,000	N/A	N/A
Watkins Glen	Gordon Wright	NO	YES	1	\$56,300	N/A	N/A
<b>TOTALS</b>	N/A	<b>42%</b>	<b>42%</b>	<b>75</b>	<b>\$155,500</b>	<b>\$9,816,331</b>	<b>\$16</b>

Several aspects of this data must be qualified as follows:

- a) Building permit data collected by the Department of Housing and Urban Development for the period up to 1997 (attached) indicates there was an average of approximately 35 new homes built each year from 1994 through 1997. The data is not readily available thereafter and can be incomplete. Therefore, the Census data comparing housing unit numbers between 1990 and 2000, which indicates an average of 75 new homes per year, is probably close to the mark. Experience suggests there about 10 building permits for additions, changes and accessory uses for every new housing unit constructed. Additionally, there is commercial construction, which tends to be stronger in communities such as Watkin's Glen and adjoining municipalities. It can also vary widely from year to

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year. Reading, for example, added over \$8,900,000 of assessed value in 2001, up from \$759,000 in 1999 and \$300,000 in 2000.

- b) Some Code Enforcement Officers (CEO's) are shared with communities outside the County. Albert Buckland's largest community, for example, is actually the Town of Bath in Steuben County. Rodney Roe's also works with the Town of Veteran in Chemung County. Other CEO's indicate they have previously worked with additional communities. Therefore, consolidation of code enforcement services is quite prevalent on an informal basis.
- c) Some Code Enforcement Officers are shared with other departments within their towns. Larry Reynolds, for example, is also the Town of Catherine Highway Superintendent. Charles Langfeld serves as the Town of Hector's Water Superintendent.
- d) Several CEO's (e.g. Dix, Hector and Watkin's Glen) indicated they needed more help to really do the job the way it should be done. Gordon Wright, the Watkin's Glen CEO, noted that fire inspections of commercial and rental properties which could previously be done on the Village's own schedule will now, under the new International Building Code, have to be completed a minimum of once every three years. This will increase the level of required CEO activity and he is already falling behind.
- e) Some CEO's are employed in municipal positions and paid benefits. Others are hired as independent contractors.
- f) Most CEO's are responsible for all code enforcement in their communities other than dog laws and criminal matters. One, the Town of Montour has a separate Zoning Officer, but it is expected the positions will eventually be consolidated.
- g) The Town of Reading doesn't have a Zoning Law per se but does have a "land use ordinance" regulating some aspects of land development. The Town of Dix is planning to develop a Zoning Law. Some 42% of the County's communities are zoned, not including Dix or Reading.
- h) The amount of time spent on code enforcement varies widely. The Village of Odessa, for example, offers only four hours per week of code enforcement services. Clerical support is mostly nonexistent.
- i) One CEO indicated that the County's civil service rules, which require testing for most part-time positions, may limit interest in doing business in Schuyler because at least one adjoining county (Steuben) only requires this for positions involving 20+ hours per week.

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- j) The Towns of Reading, Orange and Tyrone are presently meeting and exploring ways to work together on sewer, water and road infrastructure development and maintenance as well as other tasks they might perform jointly. Orange and Tyrone are already served by the same CEO (Albert Buckland).
- k) Buckland splits the costs of training sessions and other overhead expenses among his municipal clients. This achieves some cost savings for those rural communities compared to what they would incur if they each employed their own CEO's. Where a community such as Watkin's Glen already employs a full-time CEO, those savings are irrelevant, of course. Their CEO also effectively serves as the Village planner. The position, in fact, is known as "Superintending of Planning and Zoning."
- l) This year and 2001 produced some unusual levels of activity in the County with some large commercial projects and homes being constructed. The previously mentioned \$8,900,000 gain in the Town of Reading is one example and the new Wal-Mart is another. The former distorts the numbers for both Reading and the County as a whole. If only 1999 to 2000 figures were used, Reading's average cost per \$1,000 of new assessment would, for example, have been about \$8 and the County would have been at \$25. County numbers are higher because they include the Village costs that are not represented in the town by town statistics. Therefore, one should not attempt compare town data directly with County figures.

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## **3.2 Analysis of Other Consolidation Efforts**

There are some models for joint code enforcement that illustrate the potential for consolidation of these services within Schuyler County.

The Susquehanna County (Pennsylvania) Council of Governments (COG), for example, includes 27 out of 40 municipalities in the County. It provides code enforcement services on an ala carte basis to its members. All municipalities within this county (which borders Broome County, New York) are very rural in nature and quite comparable in nature to Schuyler's towns and villages. Most lack zoning regulations, but do have building and sewage permit requirements. Sewage system permitting constitutes a major municipal responsibility under Pennsylvania law and requires State trained and certified enforcement officers. However, the Commonwealth, until very recently, lacked a state building code comparable to New York State's Uniform Fire Prevention and Building Code.

Susquehanna County COG members work together on code enforcement, but not every member participates in every service. Some 25 members use the COG to administer their sewage regulations, for instance, while 8 others use the building and zoning permit service. The COG employs the enforcement officers and they are designated by each cooperating municipality as their local officials for these purposes. Fees are uniform with respect to sewage regulations and go directly to the COG to pay for three enforcement officers. Fees with respect to building and zoning regulations are collected by the individual municipalities to help support the cost of these particular COG services and enforcement officers are made available on an hourly charge basis to the members.

Essentially, the COG is simply a vehicle for jointly employing the enforcement officers and making them available to members. This assures the officers of enough business to make the jobs worthwhile. It provides small municipalities assurances there is someone to do the job when they need it, even if their volume of permit activity is not sufficient to hire someone on their own. It provides automatic backup services for those instances where an officer is unavailable or has a conflict. It allows enforcement officers to report to the COG members jointly rather than trying to attend every municipal meeting. It gives the members access to higher quality personnel than they might otherwise attract.

Next door Seneca County, New York, has a County Code Enforcement Department established in 1984 when the Uniform Fire Prevention and Building Code was first enacted. The Department was created to take on the functions of County enforcement of the Code but got responsibility, too, for municipal level enforcement when all the municipalities in the County opted out of Code enforcement, a choice available to them under State law. When this happens, counties become the enforcement agencies by default unless they also opt out, in which case the State itself has

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the responsibility.

Seneca County's Code Enforcement Department handles health inspections, fire inspections, housing inspections and standard building permits. It does not do zoning administration or code enforcement related to other local laws. Therefore, communities must maintain their own departments in those areas. A Department of State (DOS) regional office representative indicates that the system works reasonably well for Seneca but is not for everyone. Seneca is a very rural with few population centers. This homogeneous makeup means there is little difficulty spreading the costs of enforcement across a county tax base, whereas most counties have growth centers that generate most of the costs. These are difficult to shift to non-growing areas.

There are, for the same reasons quality challenges in running a countywide program. It is very difficult to give each area of the county the attention it deserves when the needs vary so much across the landscape. It has been possible to do it in Seneca because the communities are of a similar nature, work well together and enjoy a fairly common perspective on their needs. This may not be the case in Schuyler where the assessed value being added ranges from \$248,000 to \$3,324,000 and building activity ranges from less than one new home per year to 30 homes.

The DOS experience suggests increasing use of shared Code Enforcement Officers. This can be accomplished using independent contractors who operate as third-party inspection agencies or through intermunicipal agreements where one municipality hires a full-time CEO and makes that person available at specified rates to the other communities. Schuyler's experience suggests the former is a more economical approach, but whether it ensures the same quality is not readily apparent. There is no reason to think one is better than the other in that regard.

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## **3.3 Analysis of Consolidation Benefits and Costs**

### **3.3.1 Economic Efficiency**

The table found in Section 3.1 illustrates one measure of economic efficiency regarding code enforcement. Discounting for Reading's atypical 2001 experience and bearing in mind that town figures cannot be directly compared to County statistics because the latter include Village costs, there are still some significant differences in costs among municipalities. Those costs are largely, but not totally, explained by volume. Low growth communities require less overall but also less per unit because they are using part-time personnel who don't rely upon the job for substantial income and are able to work less expensively. These smaller communities also have fewer routine fire inspections and violations to handle. The larger and more developed communities have many more of both and typically require regular employees with associated benefit costs that make the operations more expensive on a per unit basis.

This illustrates a key factor - that the marginal cost of code enforcement is directly related to the size of the community and the number of existing buildings that must be regularly inspected or which require complaint investigations or permits for minor additions and accessories. Larger communities experience greater costs per unit. The amount of new growth is also a factor, but not the primary factor. This is why, for example, relatively fast-growing Orange still has low per unit costs. The presence or lack of zoning is also a factor. Orange has no zoning, while Watkin's Glen does. This demands additional boards, more meetings, more liaison with the the boards and involves many more standards that have to be enforced.

Given this background, there is little reason to think County code enforcement would save any significant monies compared to more of the informal sharing that is already taking place. Seneca's program, which is limited to enforcement of the Uniform Fire Prevention and Building Code costs \$183,000/year to run and that County gained an average of 48 housing units per year, between 1990 and 2000, about two-thirds the Schuyler total. Schuyler's combined municipal code enforcement costs, including zoning and other local laws, are about \$156,000.

### **3.3.2 Quality of Performance**

The Department of State observations regarding Seneca County's program don't indicate that quality would necessarily be improved by Schuyler County assuming the code enforcement responsibilities of any municipalities. An exception might be the Village of

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Burdett, which has difficulty securing such services due to its limited size and low level of activity. Otherwise, the continued sharing of services in the manner applied by five of the County's twelve communities offers the best solution from a quality perspective because it groups them in sufficient blocks to secure well-trained individuals without incurring the overhead costs associated with full-time employment. Continued use of these arrangements can be encouraged as the opportunities arise and through use of this report.

### **3.3.3 Relationship to Code Quality**

As communities grow in size and land use issues arise, more comprehensive land use regulations are likely to be necessary. This will, inevitably, involve more detailed standards, more administration and more enforcement. Quality of administration and enforcement are closely related to the quality of codes and the desire to enforce them in an evenhanded manner. Where communities take a more liberal approach it is difficult to maintain such evenhandedness. Where they take a nitpicky absolutist approach, respect for the law can decline just as rapidly. The key is to have streamlined regulations that cover what's necessary without going overboard. Regulatory needs vary over time and regular updating is required to avoid falling into these traps.

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## **3.4 Code Enforcement Conclusions and Recommendations**

Analysis of the existing situation and experience of other areas indicates that Schuyler County has not reached a volume of code enforcement activity or level of existing development where county code enforcement will offer any particular benefits. Much consolidation is already taking place on a municipal level (as it is in the assessment arena) and should simply be encouraged through technical assistance and sharing of information.

The County may, however, as a service, wish to make itself available to the Village of Burdett, and to others under in similar circumstances in the future, as a way to economically do what private providers may not be interested in doing.

The County may also wish to offer some training and technical support in enforcement of zoning laws. Cornell Cooperative Extension is an excellent position to provide such training and it can raise the level of quality in code enforcement at all levels without increasing costs.

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## 4.0 Data Sources and References

The following data sources and references have been used in making this consolidation of services analysis:

a) Real Property Tax Laws

*Consolidation*

Article 16 of the New York State Real Property Tax Law discusses the details of consolidating property assessment services. Included are rules for establishing consolidated assessing units, matters regarding the board of directors, details on the adoption of a budget, the role and authority of the assessor, the formation of an assessment review board, and other important guidelines. The article can be found on the web at <http://caselaw.lp.findlaw.com/nycodes/c101/a66.html>.

*Coordinated Assessment Programs*

The New York State Office of Real Property Services provides details on its Web site regarding the formation of Coordinated Assessment Programs (CAPs). These details outline the requirements for the creation of a CAP. According to ORPS, Real Property Tax Law Section 579, “requires the State Board to establish identical equalization rates for all of the assessing units in the CAP. This document describes how these equalization rates are calculated. It also describes how certified change-in-level-of-assessment factors are calculated.” See <http://www.orps.state.ny.us/ess/caps/capbro.cfm>.

b) Rules for Real Property Tax Administration

*Subpart 190-3, Systems of Real Property Tax Administration Utilizing Computers*

Sections 190-3.1 and 190-3.2 outline the requirements related to submission of final assessment roll data files, and services provided by the state to local governments including software license fees. This document can be found and reviewed on the Web at <http://www.orps.state.ny.us/legal/rules/part190/sub190-3.htm>.

*Subpart 192.1, General Provisions*

Sections 192-1.1 through 192-1.4 provide details on state assistance for the improvement of real property tax services. Assistance can be as much as \$10 per parcel. These

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sections give details on the application process and requirements for assistance. The sections can be found at <http://www.orps.state.ny.us/legal/rules/part192/sub192-1.htm>.

c) ORPS Opinions of Counsel

*Volume 10: Opinions of Counsel SBRPS No. 35*

This official document indicates that the term of an appointed assessor may be truncated by the creation of a Consolidated Assessment Program. The document is online at <http://www.orps.state.ny.us/legal/opinions/v10/35.htm>.

*Volume 9: Opinions of Counsel SBRPS No. 30*

This official document describes the circumstances in which cities, towns and villages can legally transfer assessment services over to the county. It is determined that a county that is not an official assessing unit cannot provide the assessment *function* for any village, city or town. However, there is latitude for counties to provide assessment *services* to villages, cities or towns therein. The full document is available at <http://www.orps.state.ny.us/legal/opinions/v9/30.htm>.

d) Cornell University's Local Government Program. *Schuyler County Local Government Opportunities for Intergovernmental Cooperation and Educational and Technical Assistance Needs* (Koch, 1995)

e) Cornell University's Local Government Program. *The Future of the Town of Montour* (Koch, 1994).

f) New York State Department of State  
Rochester Regional Office for Code Administration

g) Schuyler County Office of Real Property Tax Services  
Records of Number Gains in Assessment Rolls, 1999-2001

h) Susquehanna County, Pennsylvania, Council of Governments.

i) Interviews of local officials and CEO's.

j) U.S. Census, 1990-2000.

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- k) Meetings with Cooperative Extension and Schuyler County Planning Department officials.
- l) Comprehensive Plan Workshop, 2001.