

ATTACHMENTS

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Attachment A

Interview Schedule

1. How much interaction do you have with the assessor's office/RPTS?
2. What priority does property tax assessment have for you in your work?
How important is assessment equity to you?
3. On a scale of 1-10 how would you rate property tax assessment administration in Cattaraugus County right now? Give your reasons.
4. What are the 2-3 most significant issues facing property assessments in the county?
5. If we could change only one thing about the property tax assessment throughout the county, what should that be?
6. What ideas do you have for improving the way property is assessed in Cattaraugus County?
7. What would you like to see as an outcome of this study?
8. What other people do you think it would be important for me to talk with about this?
9. What questions should I have asked that I did not, and what is your answer?

Attachment B

Citizens Questionnaire

For the following questions please answer:

(1) Strongly Agree, (2) Agree, (3) Neutral, (4) Disagree, (5) Strongly Disagree

1. Fair and equitable property assessments should be a priority for my elected officials.
2. Property assessment administration could be made more efficient in Cattaraugus County.
3. An increase in my property assessment means my taxes will go up.
4. My elected officials should be concerned about the wide disparity in levels of assessment in the county.
5. I support the idea of towns coming together to share assessing resources.
6. I am satisfied with the current level of assessment in my municipality.
7. Property assessment in my town/city is working fine and does not need to be changed.
8. Appointed assessors are more competent than an elected board of assessors.
9. I would support a move to county-wide assessing with a centralized county office.
10. The county legislature is open to making changes in the assessment administration process.
11. I understand the difference between assessment and tax rate.
12. Sales tax distribution among the towns is directly related to that town's level of assessment.
13. Our assessor(s) does good work.
14. Property assessment issues in the county are too politically charged to allow constructive action right now.

Cattaraugus County Real Property Tax Assessment Administration

15. Assessment levels of 100% in every town and city in the county is a goal I would support.
16. There are towns in the county that intentionally want to keep their level of assessment down.
17. It is possible for my assessment to go down and my taxes go up.
18. I would consider money spent to improve property assessment administration in the county a wise investment.
19. I would like to learn more about property assessing in Cattaraugus County.
20. The wide variation in the way property is assessed among the towns represents a basic unfairness to taxpayers.
21. I am a resident of Cattaraugus County.
22. Any additional comments or questions.

Attachment C

Elected Officials Questionnaire

For the following questions please answer:

(1) Strongly Agree, (2) Agree, (3) Neutral, (4) Disagree, (5) Strongly Disagree

1. Fair and equitable property assessments are a priority for me.
2. Property assessment administration could be made more efficient in Cattaraugus County.
3. Lack of knowledge is the primary reason the public resists revaluations.
4. I am concerned about the wide disparity in levels of assessment in the county.
5. I support a structure where the towns come together to share assessing resources.
6. I am satisfied with the current level of assessment in my municipality(s).
7. The current rate per parcel for county assessing services is too high.
8. As a Town Supervisor or Mayor, I would consider contracting with the county for assessment services if the fee were lower.
9. I would support a move to county-wide assessing with a centralized county office.
10. The county legislature is open to making changes in the assessment administration process.
11. Sales tax distribution among the towns is directly related to that town's level of assessment.
12. A statewide "cycle bill" would make revaluations more efficient.
13. Our assessor(s) does good work.
14. Assessment levels of 100% in every town and city in the county is a goal I would support.
15. Property assessment issues in the county are too politically charged to allow constructive action right now.

16. There are towns in the county that intentionally want to keep their level of assessment down.
17. Assessment administration would improve by grouping towns and sharing resources by school districts.
18. My constituents understand the difference between assessment and tax rate.
19. There is a wide disparity in skill level among assessors in the county.
20. Appointed assessors are preferable to elected assessors.
21. A university or community college curriculum would be a good way to bring younger people into the assessing field.
22. I would consider money spent to improve property assessment administration in the county a wise investment.
23. The wide variation in levels of assessment among the towns represents a basic unfairness to taxpayers.
24. The best way to make property assessment administration more efficient in the county is:
 1. Keep assessment at the individual municipal level
 2. Move to county-wide assessing
 3. Create additional groupings of towns to share resources
25. Any additional comments or questions.

Attachment D

Assessors Questionnaire

For the following questions please answer:

(1) Strongly Agree, (2) Agree, (3) Neutral, (4) Disagree, (5) Strongly Disagree

1. I am concerned about the wide disparity in levels of assessment in the county.
2. CAPs would be a good way to increase assessor salaries.
3. I am satisfied with the current level of assessment in my municipality.
4. The County RPTS website is an important tool necessary for me to do my job.
5. I get the support I need to do my job from my board/council.
6. Assessment equity is important to my town supervisor/city mayor.
7. Property assessment administration could be made more efficient in Cattaraugus County.
8. The exemption process needs to be streamlined.
9. Most in my municipality understand the difference between assessment and tax rate.
10. There is a wide disparity in skill level among assessors in the county.
11. A statewide "cycle bill" would make revaluations more efficient.
12. My Board of Assessment review makes my job easier.
13. I plan to retire as an assessor within the next five years.
14. ORPS' "systematic analysis" is a good tool for towns with limited sales.
15. My fellow assessors in the county are a good source of support and information for me.
16. Property assessment issues in the county are too politically charged to allow constructive action right now.

17. A university or community college curriculum would be a good way to bring younger people into the assessing field.
18. I am active in the County Assessor's Association.
19. Lack of knowledge is the primary reason the public resists revaluations.
20. The county legislature is open to making changes in the assessment administration process.
21. The best way to make property assessment administration more efficient in the county is:
 1. Keep assessment at the individual municipal level
 2. Move to county-wide assessing
 3. Create additional groupings of towns to share resources.
22. What services could the County RPTS Office offer to assist you with your job responsibilities?
23. Any additional comments or questions.

Attachment E ***School Superintendents Questionnaire***

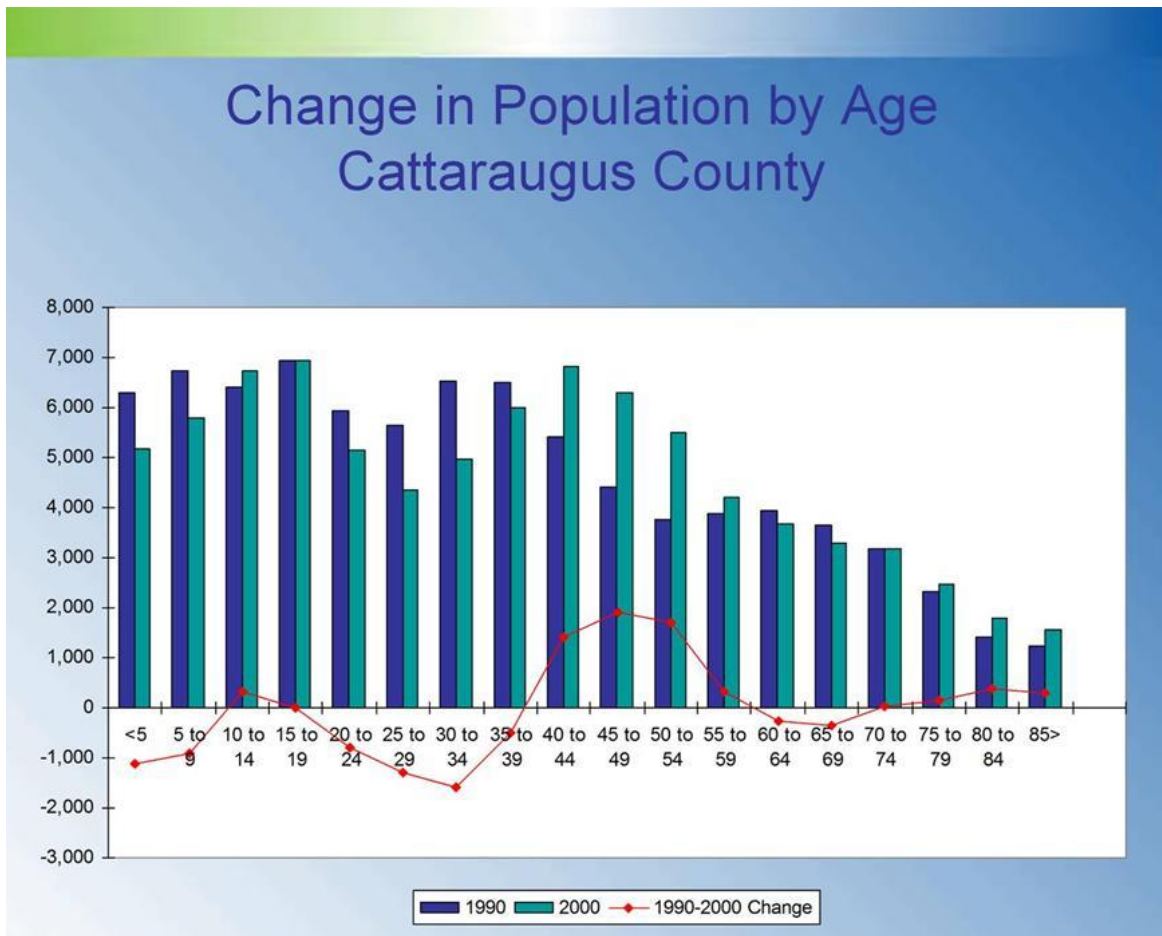
For the following questions please answer:

(1) Strongly Agree, (2) Agree, (3) Neutral, (4) Disagree, (5) Strongly Disagree

1. Fair and equitable property assessments are a priority for my school district.
2. Property assessment administration could be made more efficient in Cattaraugus County.
3. Lack of knowledge is the primary reason the public resists revaluations.
4. The wide disparity in levels of assessment in the county negatively affects school taxes.
5. I support a structure where the towns come together to share assessing resources.
6. I am satisfied with the current level of assessment in my municipalities.
7. I would support a move to county-wide assessing with a centralized county office.
8. The county legislature is open to making changes in the assessment administration process.
9. Assessors in our school district municipalities do good work.
10. Property assessment issues in the county are too politically charged to allow constructive action right now.
11. Assessment levels of 100% in every town and city in the county is a goal I would support.
12. There is a wide disparity in skill level among assessors in the county.
13. There are municipalities in the county that intentionally want to keep their level of assessment down.
14. Assessment administration would improve by grouping towns and sharing resources by school districts.

15. Taxpayers in my school district understand the difference between assessment and tax rate.
16. I would consider money spent to improve property assessment administration in the county a wise investment.
17. A statewide “cycle bill” would make revaluations more efficient.
18. The wide variation in levels of assessment among the towns represents a basic unfairness to taxpayers.
19. The best way to make property assessment administration more efficient in the county is:
 1. Keep assessment at the individual municipal level
 2. Move to county-wide assessing
 3. Create additional groupings of towns to share resources
20. Any additional comments or questions.

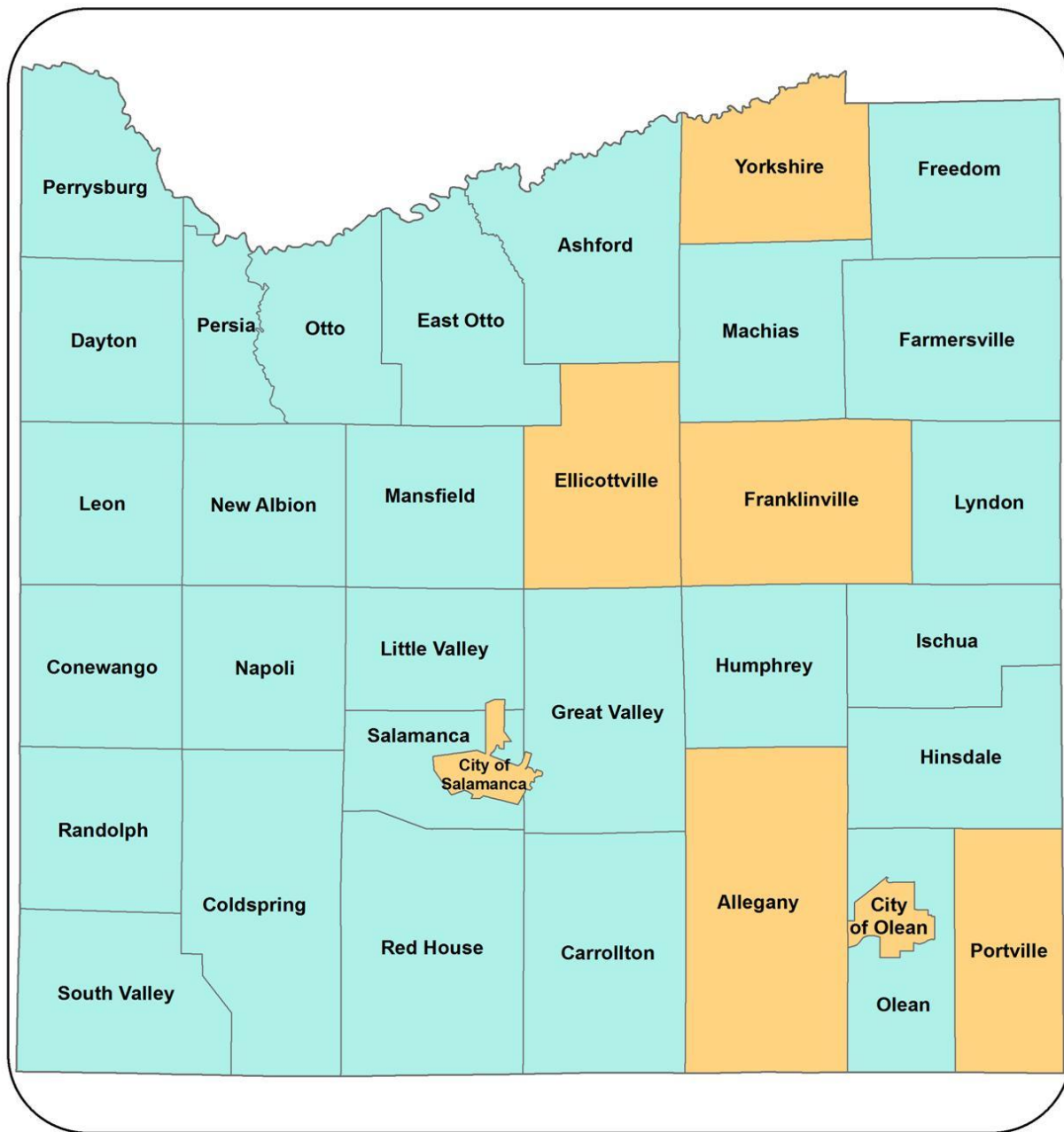
Attachment F *Cattaraugus County Population Change*



Attachment G

Parcel Count Map

PARCEL COUNT



Total Parcels

- Under 2,000
- Over 2,000

This map was created using GIS technology.
Prepared by Cattaraugus County
Real Property & GIS Services
303 Court Street
Little Valley, NY 14755
(716) 938-9111
www.cattco.org

1 inch = 26,000 feet

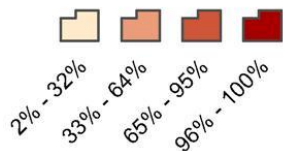
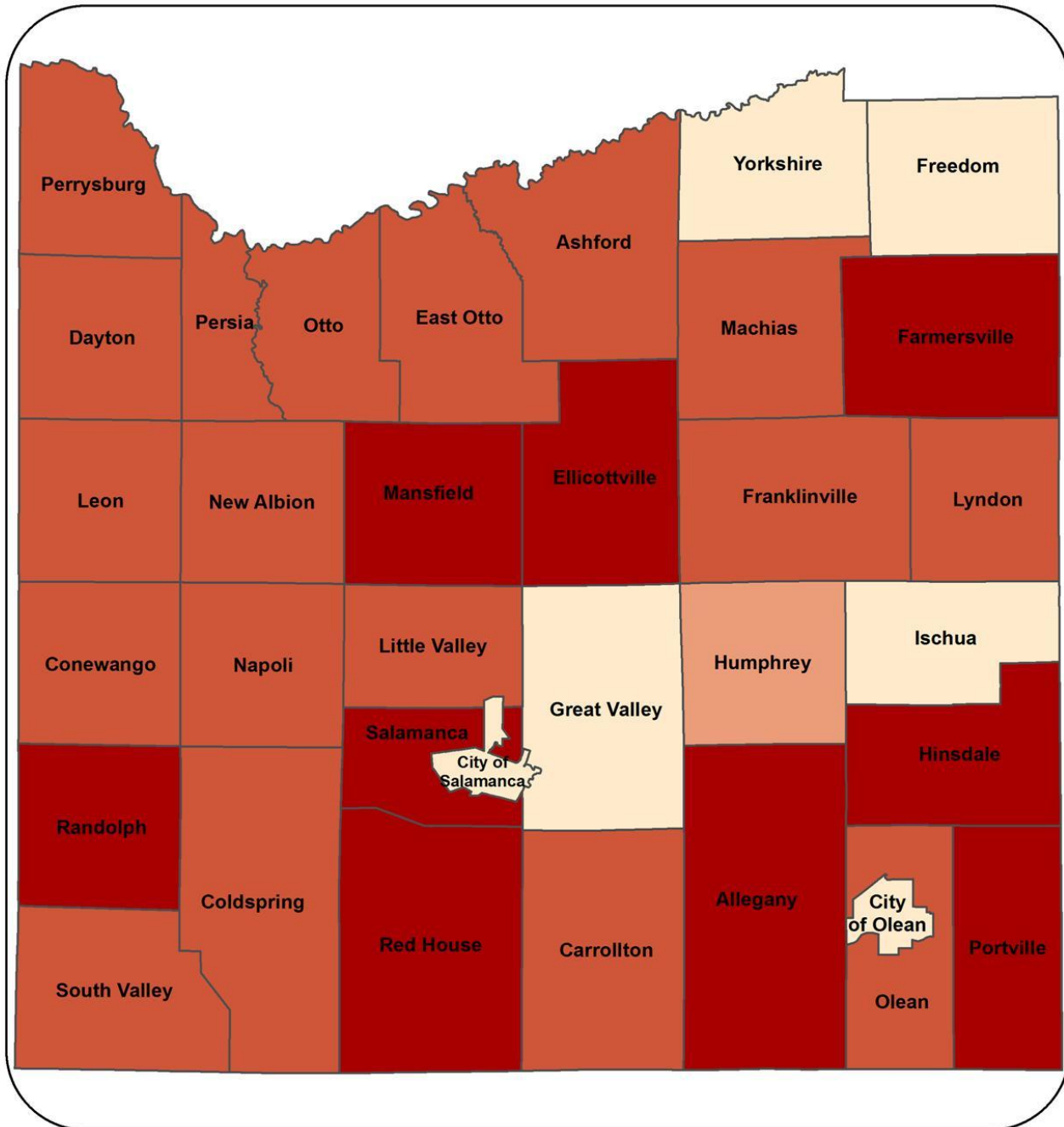
Daniel T. Martonis-GIS Coordinator
DTMartonis@cattco.org
2008



Attachment H

Levels of Assessment Map

LEVEL OF ASSESSMENT



This map was created using GIS technology.
Prepared by Cattaraugus County
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1 inch = 26,000 feet

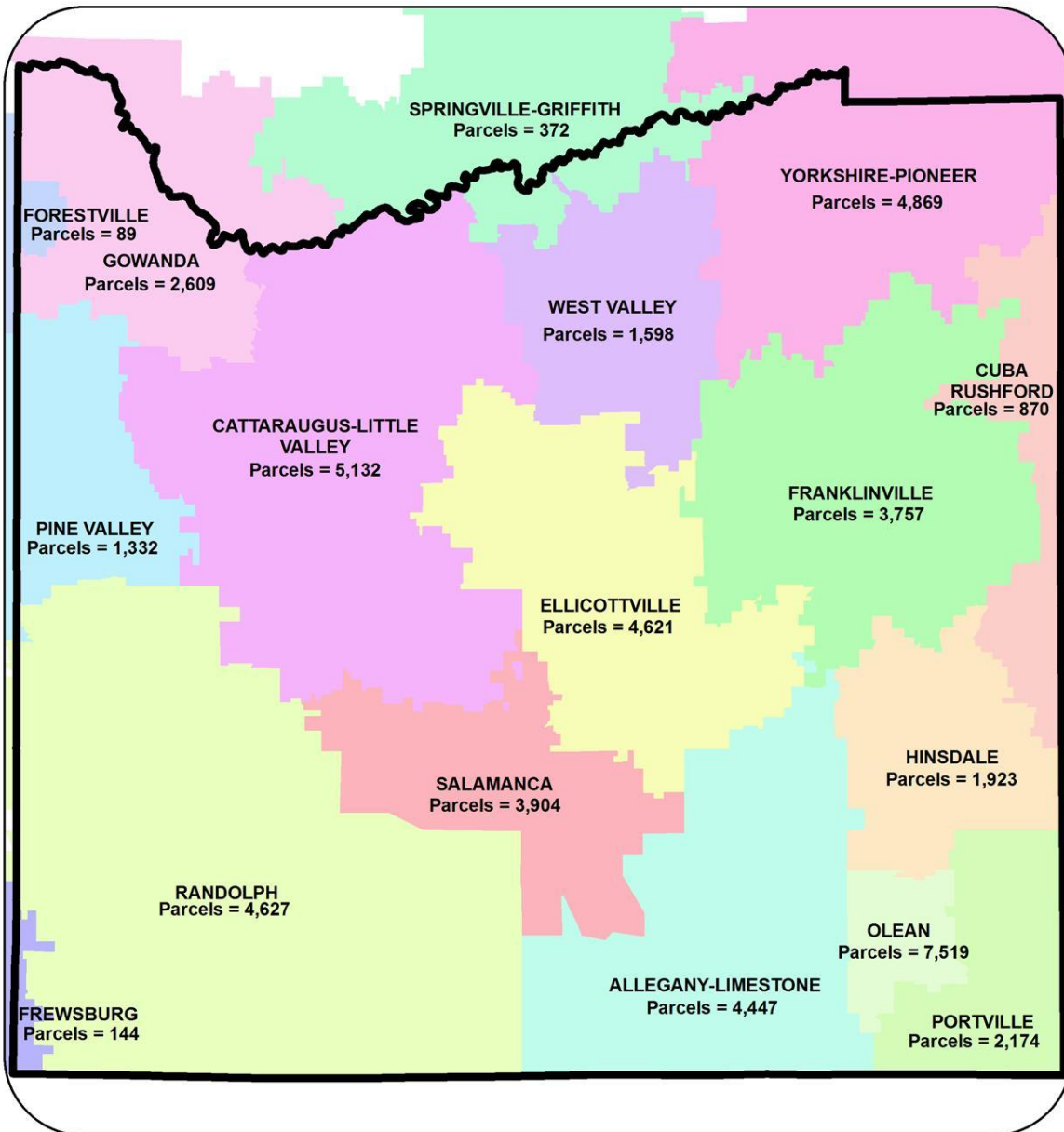
Daniel T. Martonis-GIS Coordinator
DTMartonis@cattco.org
2008



Attachment I

School District Map

SCHOOL DISTRICT PARCEL COUNT



This map was created using GIS technology.
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2008



Cattaraugus County Real Property Tax Assessment Administration

Attachment J

2009 Assessor Budgets

2009 Assessors Budgets - Cattaraugus County												
TOWN	# OF ASSESSORS	2008 FINAL ROLL # PARCELS	1355.1 ASSESSORS SALARY	1355.11 ASSESSOR AIDE	1355.12	1355.2 EQUIP	1355.4 CONTRACT	TOTAL BUDGET	SALARY / PARCEL	TOTAL / PARCEL	TOTAL TOWN APPROPRIATIONS	% OF TOWN APPR FOR ASSESSOR
ALLEGANY	1	3206		2,650	500	1,200	70,000	74,350	21.83	23.19	2,675,864	2.78
ASHFORD	1	1490	14,625			600	1,000	16,225	9.82	10.89	1,461,260	1.11
CARROLLTON	1	1169	10,200	475			52,500	63,175	8.73	54.04	639,193	9.88
COLDSPRING	1	788	4,400				570	4,970	5.58	6.31	549,188	0.90
CONEWANGO	1	949	9,400				1200	10,600	9.91	11.17	533,964	1.99
DAYTON	1	1234	9,100			500	3,400	13,000	7.37	10.53	530,785	2.45
EAST OTTO	1	1106	7,020				1,300	8,320	6.35	7.52	823,532	1.01
ELLCOTTVILLE	1	2829	26067	21500	3000		14,060	64,627	9.21	22.84	2,194,468	2.94
FARMERSVILLE	1	1010	6,500			1000	2,800	10,300	6.44	10.20	588,533	1.75
FRANKLINVILLE	1	2037	11,670			500	1700	13,870	5.73	6.81	1,063,935	1.30
FREEDOM	1	1362	12,100				2,000	14,100	8.88	10.35	864,223	1.63
GREAT VALLEY	1	1734	24,500			700	4,130	29,330	14.13	16.91	877,683	3.34
HINSDALE	1	1389	12,000				7,000	19,000	8.64	13.68	984,926	1.93
HUMPHREY	1	751	5,750		1250		750	7,750	7.66	10.32	486,913	1.59
ISCHUA	1	753	7,000				1,500	8,500	9.30	11.29	320,845	2.65
LEON	1	767	8,500				1,000	9,500	11.08	12.39	580,321	1.64
LITTLE VALLEY	1	1164	9,000			500	500	10,000	7.73	8.59	705,165	1.42
LYNDON	1	785	4,500			100	200	4,800	5.73	6.11	449,089	1.07
MACHIAS	1	1735	11,500			100	1,000	12,600	6.63	7.26	1,381,755	0.91
MANSFIELD	1	989	9,900				7,500	17,400	10.01	17.59	882,847	1.97
NAPOLI	3	1242	12,000			300	2,800	15,100	9.66	12.16	618,594	2.44
NEW ALBION	1	1331	10,200				2,200	12,400	7.66	9.32	782,947	1.58
CITY OF OLEAN	1	6574	49,472	37,046			130,625	217,143	7.53	33.03	20,978,347	1.04
OLEAN	1	1432					26,776	26,776	18.70	18.70	767,360	3.49
OTTO	1	802	6,900				1,800	8,700	8.60	10.85	729,986	1.19
PERRYSBURG	1	1024	8,000				1,500	9,500	7.81	9.28	807,187	1.18
PERSIA	1	1295	9,000			500	800	10,300	6.95	7.95	438,482	2.35
PORTVILLE	1	2037	30,000					30,000	14.73	14.73	882,443	3.40
RANDOLPH	3	1449	12,760			500	3,500	16,760	8.81	11.57	1,185,450	1.41
RED HOUSE	1	315	1,500				250	1,750	4.76	5.56	138,955	1.26
CITY OF SALAMANCA	1	2772	50,362	28,061			1200	79,623	18.17	28.72	6,751,757	1.18
SALAMANCA	1	434	5,150				3,500	8,650	11.87	19.93	413,295	2.09
SOUTH VALLEY	1	681	5,100				125	5,225	7.49	7.67	304,460	1.72
YORKSHIRE	1	2229	17505			500	2,000	20,005	7.85	8.97	1,215,645	1.65
Totals		50864						874,349				
Average				Countywide cost per parcel to taxpayer =				17.1899	9.45	14.01		

Attachment K

Citizens Survey Results

10 Total Responses

Question 1: Fair and equitable property assessments are a priority for my school district.

Type: Rating¹

5 (50%) 1

3 (30%) 2

1 (10%) 3

0 (0%) 4

1 (10%) 5

Question 2: Property assessment administration could be made more efficient in Cattaraugus County.

Type: Rating

1 (10%) 1

4 (40%) 2

4 (40%) 3

1 (10%) 4

0 (0%) 5

Question 3: Lack of knowledge is the primary reason the public resists revaluations.

Type: Rating

3 (30%) 1

4 (40%) 2

2 (20%) 3

1 (10%) 4

0 (0%) 5

Question 4: The wide disparity in levels of assessment in the county negatively affects school taxes.

Type: Rating

5 (50%) 1

2 (20%) 2

2 (20%) 3

1 (10%) 4

0 (0%) 5

¹ The Rating code is the same for Attachments G-J -- 1 = Strongly Agree, 2 = Agree, 3 = Neutral, 4 = Disagree, 5 = Strongly Disagree

Cattaraugus County Real Property Tax Assessment Administration

Question 5: I support a structure where the towns come together to share assessing resources.

Type: Rating

3 (30%)	1
3 (30%)	2
1 (10%)	3
1 (10%)	4
0 (0%)	5

Question 6: I am satisfied with the current level of assessment in my municipalities.

Type: Rating

0 (0%)	1
1 (10%)	2
6 (60%)	3
2 (20%)	4
1 (10%)	5

Question 7: I would support a move to county-wide assessing with a centralized county office.

Type: Rating

4 (40%)	1
2 (20%)	2
4 (40%)	3
0 (0%)	4
0 (0%)	5

Question 8: The county legislature is open to making changes in the assessment administration process.

Type: Rating

0 (0%)	1
2 (20%)	2
7 (70%)	3
1 (10%)	4
0 (0%)	5

Question 9: Assessors in our school district municipalities do good work.

Type: Rating

0 (0%)	1
6 (60%)	2
3 (30%)	3
1 (10%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 10: Property assessment issues in the county are too politically charged to allow constructive action right now.

Type: Rating

0 (0%)	1
1 (10%)	2
4 (40%)	3
3 (30%)	4
2 (20%)	5

Question 11: Assessment levels of 100% in every town and city in the county is a goal I would support.

Type: Rating

5 (50%)	1
3 (30%)	2
1 (10%)	3
1 (10%)	4
0 (0%)	5

Question 12: There is a wide disparity in skill level among assessors in the county.

Type: Rating

1 (10%)	1
1 (10%)	2
7 (70%)	3
0 (0%)	4
0 (0%)	5

Question 13: There are municipalities in the county that intentionally want to keep their level of assessment down.

Type: Rating

1 (10%)	1
3 (30%)	2
5 (50%)	3
1 (10%)	4
0 (0%)	5

Question 14: Assessment administration would improve by grouping towns and sharing resources by school districts.

Type: Rating

3 (30%)	1
3 (30%)	2
4 (40%)	3
0 (0%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 15: Taxpayers in my school district understand the difference between assessment and tax rate.

Type: Rating

1 (10%)	1
1 (10%)	2
1 (10%)	3
5 (50%)	4
2 (20%)	5

Question 16: I would consider money spent to improve property assessment administration in the county a wise investment.

Type: Rating

3 (30%)	1
4 (40%)	2
3 (30%)	3
0 (0%)	4
0 (0%)	5

Question 17: A statewide "cycle bill" would make revaluations more efficient.

Type: Rating

1 (10%)	1
4 (40%)	2
5 (50%)	3
0 (0%)	4
0 (0%)	5

Question 18: The wide variation in levels of assessment among the towns represents a basic unfairness to taxpayers.

Type: Rating

6 (60%)	1
1 (10%)	2
3 (30%)	3
0 (0%)	4
0 (0%)	5

Question 19: The best way to make property assessment administration more efficient in the county is:

Type: Multiple Choice

2 (20%)	Keep assessment at the individual municipal level
5 (50%)	Move to county-wide assessing
1 (10%)	Create additional groupings of towns to share resources

Attachment L

Elected Officials Survey Results

37 Total Responses

Question 1: Fair and equitable property assessments are a priority for me.

Type: Rating

30 (81%)	1
5 (13%)	2
2 (5%)	3
0 (0%)	4
0 (0%)	5

Question 2: Property assessment administration could be made more efficient in Cattaraugus County.

Type: Rating

13 (35%)	1
17 (45%)	2
6 (16%)	3
0 (0%)	4
1 (2%)	5

Question 3: Lack of knowledge is the primary reason the public resists revaluations.

Type: Rating

20 (54%)	1
9 (24%)	2
4 (10%)	3
3 (8%)	4
1 (2%)	5

Question 4: I am concerned about the wide disparity in levels of assessment in the county.

Type: Rating

19 (51%)	1
9 (24%)	2
5 (13%)	3
2 (5%)	4
1 (2%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 5: I support a structure where the towns come together to share assessing resources.

Type:	Rating
10 (27%)	1
11 (29%)	2
12 (32%)	3
1 (2%)	4
2 (5%)	5

Question 6: I am satisfied with the current level of assessment in my municipality(s).

Type:	Rating
7 (18%)	1
5 (13%)	2
5 (13%)	3
10 (27%)	4
9 (24%)	5

Question 7: The current rate per parcel for county assessing services is too high.

Type:	Rating
8 (21%)	1
13 (35%)	2
12 (32%)	3
2 (5%)	4
1 (2%)	5

Question 8: As a Town Supervisor or Mayor, I would consider contracting with the county for assessment services if the fee were lower.

Type:	Rating
5 (13%)	1
4 (10%)	2
12 (32%)	3
5 (13%)	4
7 (18%)	5

Question 9: I would support a move to county-wide assessing with a centralized county office.

Type:	Rating
4 (10%)	1
5 (13%)	2
4 (10%)	3
9 (24%)	4
14 (37%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 10: The county legislature is open to making changes in the assessment administration process.

Type:	Rating
6 (16%)	1
4 (10%)	2
18 (48%)	3
5 (13%)	4
2 (5%)	5

Question 11: Sales tax distribution among the towns is directly related to that town's level of assessment.

Type:	Rating
6 (16%)	1
12 (32%)	2
10 (27%)	3
4 (10%)	4
3 (8%)	5

Question 12: A statewide "cycle bill" would make revaluations more efficient.

Type:	Rating
1 (2%)	1
6 (16%)	2
17 (45%)	3
6 (16%)	4
2 (5%)	5

Question 13: Our assessor(s) does good work.

Type:	Rating
21 (56%)	1
10 (27%)	2
4 (10%)	3
1 (2%)	4
0 (0%)	5

Question 14: Assessment levels of 100% in every town and city in the county is a goal I would support.

Type:	Rating
18 (48%)	1
13 (35%)	2
2 (5%)	3
3 (8%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 15: Property assessment issues in the county are too politically charged to allow constructive action right now.

Type:	Rating
2 (5%)	1
6 (16%)	2
17 (45%)	3
7 (18%)	4
3 (8%)	5

Question 16: There are towns in the county that intentionally want to keep their level of assessment down.

Type:	Rating
5 (13%)	1
12 (32%)	2
11 (29%)	3
5 (13%)	4
2 (5%)	5

Question 17: Assessment administration would improve by grouping towns and sharing resources by school districts.

Type:	Rating
4 (10%)	1
13 (35%)	2
7 (18%)	3
6 (16%)	4
5 (13%)	5

Question 18: My constituents understand the difference between assessment and tax rate.

Type:	Rating
2 (5%)	1
9 (24%)	2
9 (24%)	3
10 (27%)	4
6 (16%)	5

Question 19: There is a wide disparity in skill level among assessors in the county.

Type:	Rating
6 (16%)	1
13 (35%)	2
10 (27%)	3
4 (10%)	4
2 (5%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 20: Appointed assessors are preferable to elected assessors.

Type: Rating

15 (40%)	1
7 (18%)	2
13 (35%)	3
0 (0%)	4
1 (2%)	5

Question 21: A university or community college curriculum would be a good way to bring younger people into the assessing field.

Type: Rating

9 (24%)	1
17 (45%)	2
6 (16%)	3
1 (2%)	4
1 (2%)	5

Question 22: I would consider money spent to improve property assessment administration in the county a wise investment.

Type: Rating

5 (13%)	1
17 (45%)	2
10 (27%)	3
2 (5%)	4
2 (5%)	5

Question 23: The wide variation in levels of assessment among the towns represents a basic unfairness to taxpayers.

Type: Rating

12 (32%)	1
15 (40%)	2
5 (13%)	3
1 (2%)	4
1 (2%)	5

Question 24: The best way to make property assessment administration more efficient in the county is:

Type: Multiple Choice

15 (40%)	Keep assessment at the individual municipal level
9 (24%)	Move to county-wide assessing
12 (32%)	Create additional groupings of towns to share resources

Question 25: Any additional comments or questions:

Attachment M

Assessors Survey Results

30 Total Responses

Question 1: I am concerned about the wide disparity in levels of assessment in the county.

Type: Rating

6 (20%)	1
12 (40%)	2
5 (16%)	3
6 (20%)	4
1 (3%)	5

Question 2: CAPs would be a good way to increase assessor salaries.

Type: Rating

1 (3%)	1
4 (13%)	2
10 (33%)	3
12 (40%)	4
3 (10%)	5

Question 3: I am satisfied with the current level of assessment in my municipality.

Type: Rating

4 (13%)	1
11 (36%)	2
4 (13%)	3
7 (23%)	4
4 (13%)	5

Question 4: The County RPTS website is an important tool necessary for me to do my job.

Type: Rating

13 (43%)	1
5 (16%)	2
2 (6%)	3
10 (33%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 5: I get the support I need to do my job from my board/council.

Type: Rating

12 (40%)	1
7 (23%)	2
4 (13%)	3
6 (20%)	4
1 (3%)	5

Question 6: Assessment equity is important to my town supervisor/ city mayor.

Type: Rating

8 (26%)	1
11 (36%)	2
3 (10%)	3
6 (20%)	4
2 (6%)	5

Question 7: Property assessment administration could be made more efficient in Cattaraugus County.

Type: Rating

12 (40%)	1
7 (23%)	2
9 (30%)	3
1 (3%)	4
1 (3%)	5

Question 8: The exemption process needs to be streamlined.

Type: Rating

18 (60%)	1
3 (10%)	2
9 (30%)	3
0 (0%)	4
0 (0%)	5

Question 9: Most in my municipality understand the difference between assessment and tax rate.

Type: Rating

0 (0%)	1
8 (26%)	2
3 (10%)	3
12 (40%)	4
7 (23%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 10: There is a wide disparity in skill level among assessors in the county.

Type: Rating

15 (50%)	1
7 (23%)	2
7 (23%)	3
1 (3%)	4
0 (0%)	5

Question 11: A statewide "cycle bill" would make revaluations more efficient.

Type: Rating

10 (33%)	1
6 (20%)	2
6 (20%)	3
2 (6%)	4
6 (20%)	5

Question 12: My Board of Assessment Review makes my job easier.

Type: Rating

5 (16%)	1
7 (23%)	2
6 (20%)	3
7 (23%)	4
5 (16%)	5

Question 13: I plan to retire as an assessor within the next five years.

Type: Rating

2 (6%)	1
1 (3%)	2
5 (16%)	3
14 (46%)	4
8 (26%)	5

Question 14: ORPS' "systematic analysis" is a good tool for towns with limited sales.

Type: Rating

0 (0%)	1
5 (16%)	2
10 (33%)	3
5 (16%)	4
10 (33%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 15: My fellow assessors in the county are a good source of support and information for me.

Type: Rating

11 (36%)	1
6 (20%)	2
4 (13%)	3
8 (26%)	4
1 (3%)	5

Question 16: Property assessment issues in the county are too politically charged to allow constructive action right now.

Type: Rating

4 (13%)	1
7 (23%)	2
10 (33%)	3
9 (30%)	4
0 (0%)	5

Question 17: A university or community college curriculum would be a good way to bring younger people into the assessing field.

Type: Rating

1 (3%)	1
14 (46%)	2
7 (23%)	3
3 (10%)	4
5 (16%)	5

Question 18: I am active in the County Assessors' Association.

Type: Rating

10 (33%)	1
3 (10%)	2
5 (16%)	3
4 (13%)	4
8 (26%)	5

Question 19: Lack of knowledge is the primary reason the public resists revaluations.

Type: Rating

9 (30%)	1
12 (40%)	2
3 (10%)	3
3 (10%)	4
2 (6%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 20: The county legislature is open to making changes in the assessment administration process.

Type: Rating

0 (0%)	1
2 (6%)	2
9 (30%)	3
11 (36%)	4
8 (26%)	5

Question 21: The best way to make property assessment administration more efficient in the county is:

Type: Multiple Choice

16 (53%)	Keep assessment at the individual municipal level
6 (20%)	Move to county-wide assessing
6 (20%)	Create additional CAPs in the county

Question 22: What services could the County RPTS Office offer to assist you with your job responsibilities?

Question 23: Any additional comments or questions:

Attachment N *School Superintendents Survey Results*

10 Total Responses

Question 1: Fair and equitable property assessments are a priority for my school district.

Type: Rating

5 (50%)	1
3 (30%)	2
1 (10%)	3
0 (0%)	4
1 (10%)	5

Question 2: Property assessment administration could be made more efficient
in Cattaraugus County.

Type: Rating

1 (10%)	1
4 (40%)	2
4 (40%)	3
1 (10%)	4
0 (0%)	5

Question 3: Lack of knowledge is the primary reason the public resists revaluations.

Type: Rating

3 (30%)	1
4 (40%)	2
2 (20%)	3
1 (10%)	4
0 (0%)	5

Question 4: The wide disparity in levels of assessment in the county negatively
affects school taxes.

Type: Rating

5 (50%)	1
2 (20%)	2
2 (20%)	3
1 (10%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 5: I support a structure where the towns come together to share assessing resources.

Type: Rating

3 (30%)	1
3 (30%)	2
1 (10%)	3
1 (10%)	4
0 (0%)	5

Question 6: I am satisfied with the current level of assessment in my municipalities.

Type: Rating

0 (0%)	1
1 (10%)	2
6 (60%)	3
2 (20%)	4
1 (10%)	5

Question 7: I would support a move to county-wide assessing with a centralized county office.

Type: Rating

4 (40%)	1
2 (20%)	2
4 (40%)	3
0 (0%)	4
0 (0%)	5

Question 8: The county legislature is open to making changes in the assessment administration process.

Type: Rating

0 (0%)	1
2 (20%)	2
7 (70%)	3
1 (10%)	4
0 (0%)	5

Question 9: Assessors in our school district municipalities do good work.

Type: Rating

0 (0%)	1
6 (60%)	2
3 (30%)	3
1 (10%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 10: Property assessment issues in the county are too politically charged to allow constructive action right now.

Type:	Rating
0 (0%)	1
1 (10%)	2
4 (40%)	3
3 (30%)	4
2 (20%)	5

Question 11: Assessment levels of 100% in every town and city in the county is a goal I would support.

Type:	Rating
5 (50%)	1
3 (30%)	2
1 (10%)	3
1 (10%)	4
0 (0%)	5

Question 12: There is a wide disparity in skill level among assessors in the county.

Type:	Rating
1 (10%)	1
1 (10%)	2
7 (70%)	3
0 (0%)	4
0 (0%)	5

Question 13: There are municipalities in the county that intentionally want to keep their level of assessment down.

Type:	Rating
1 (10%)	1
3 (30%)	2
5 (50%)	3
1 (10%)	4
0 (0%)	5

Question 14: Assessment administration would improve by grouping towns and sharing resources by school districts.

Type:	Rating
3 (30%)	1
3 (30%)	2
4 (40%)	3
0 (0%)	4
0 (0%)	5

Cattaraugus County Real Property Tax Assessment Administration

Question 15: Taxpayers in my school district understand the difference between assessment and tax rate.

Type: Rating

1 (10%)	1
1 (10%)	2
1 (10%)	3
5 (50%)	4
2 (20%)	5

Question 16: I would consider money spent to improve property assessment administration in the county a wise investment.

Type: Rating

3 (30%)	1
4 (40%)	2
3 (30%)	3
0 (0%)	4
0 (0%)	5

Question 17: A statewide "cycle bill" would make revaluations more efficient.

Type: Rating

1 (10%)	1
4 (40%)	2
5 (50%)	3
0 (0%)	4
0 (0%)	5

Question 18: The wide variation in levels of assessment among the towns represents a basic unfairness to taxpayers.

Type: Rating

6 (60%)	1
1 (10%)	2
3 (30%)	3
0 (0%)	4
0 (0%)	5

Question 19: The best way to make property assessment administration more efficient in the county is:

Type: Multiple Choice

2 (20%)	Keep assessment at the individual municipal level
5 (50%)	Move to county-wide assessing
1 (10%)	Create additional groupings of towns to share resources

Question 20: Any additional comments or questions:

Attachment O

County-wide Assessing Staffing Plan

	CURRENT	ANNUAL CONTRACTUAL	ANNUAL PROPOSED COUNTY EXPENSE EXCLUDING BENEFITS	WITH BENEFITS	GRADE*
DIRECTOR	53,764.00		\$ 80,000.00	\$ 106,855.00	
APPRAISER COORDINATOR	0.00		\$ 46,186.00	\$ 67,447.00	26F
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	0.00	\$ 35,000.00	N/A	N/A	
CONTRACTUAL APPRAISER	35.00 HR	\$ 17,500.00	N/A	N/A	
KEYBOARD SPECIALISTS	0.00		\$ 27,077.00	\$ 45,174.00	11F
KEYBOARD SPECIALISTS	0.00		\$ 27,077.00	\$ 45,174.00	11F
KEYBOARD SPECIALISTS	0.00		\$ 27,077.00	\$ 45,174.00	11F
TAX MAP COORDINATOR	0.00		\$ 43,775.00	\$ 64,637.00	24F
GIS COORD/TAX MAP TECH	0.00		\$ 43,026.00	\$ 63,764.00	24F
TAX MAP TECH	0.00		\$ 35,790.00	\$ 54,440.00	19F
SUBTOTALS		\$ 297,500.00	\$ 330,008.00	\$ 492,665.00	
TOTAL EMPLOYEE COST WITHOUT BENEFITS				\$ 627,508.00	
TOTAL EMPLOYEE COST WITH BENEFITS				\$ 790,165.00	
CURRENT FULL TIME WAGES FROM REAL PROPERTY 2009 BUDGET WITHOUT BENEFITS (BENEFIT COSTS NOT DISCLOSED)				\$ 254,407.00	

*ALL GRADES AT "F" STEP TO PROJECT MAXIMUM AMOUNT