



THE LEAGUE OF WOMEN VOTERS® OF WESTCHESTER

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UPDATE ON REVALUATION IN WESTCHESTER COUNTY

The League of Women Voters of New York State (LWVNY) has long advocated for equitability in the property tax system. In line with this position, the LWV of Westchester has periodically studied the situation in the County. In 2012, we conducted a telephone survey of all of our municipalities to find out how current they were in their assessments. Of the 45 municipalities, 10 had revalued within the previous decade or were then revaluing or planning to do so shortly.

Officials in the communities not revaluing cited a number of reasons preventing reassessment: it involves too much work; it is too costly; the process is flawed; everyone's taxes will go up and, of course, how to manage the political risk. Many officials prefer to let sleeping dogs; better to face the devil you know than to face the political risk.

We urge these officials to overcome their objections now and do what is right by their home owners.

Past initiatives

New York State does not require periodic reassessment, making it one of only eight such states. Within the State, Westchester and Suffolk Counties are the furthest behind, according Assemblywoman Sandy Galef in an April 1, 2016, article in the *Journal News*. So, it may not surprise that the City of Mt. Vernon reportedly last reassessed in 1853, before the Civil War. Meanwhile, the State applies to municipalities an equalization rate that satisfies no one.

A dozen or more years ago, New York's Office of Real Property Services Executive Director Lee Kyriacou took the bull by the horns. In a local newspaper article about the Lower Hudson Valley, he challenged the view that reassessment is bad. Without revaluation, he said, some property owners end up subsidizing others, who pay too little. "Regular reassessment is the only way to ensure that taxpayers pay only their fair share of taxes," he maintained. Reassessing would

“level the playing field.” His Office offered a \$50,000 grant to Westchester, which pays the highest taxes in the state.

The County was responsive to the State’s initiative inasmuch as it was paying some \$12 million in tax certioraris (tax payments due from complaints launched by county residents). The grant funded, among other things, street and aerial photography to support revaluation. It also spurred discussion about combining assessment capabilities within the County. Beyond this, the administration seemed disinclined to go.

For its part, the County Legislature then formed the Westchester Collaborative Assessment Commission (WCAC) to look at standardizing data collection with an eye to a fairer, transparent countywide tax system. Reporting in 2011, the group defined a path to improve current assessment practices. It called for countywide data collection and a four-year reassessment cycle, and it specified conditions under which assessment adjustment is permitted. A number of county organizations, including the LWVW, endorsed the Commission’s proposals, and in March 2013, the League organized a panel discussion involving the State’s Office of Real Property Services, the county administration and local officials whose communities had undertaken reassessment. All of the panelists supported periodic revaluation. But since then, no one has pressed the issue, and it has been left to individual municipalities to reassess as pressure has increased.

To be fair, it is true that, as former Mt. Vernon Mayor Ernie Davis said at the time of our 2012 telephone survey, because of new house sales, backdoor revaluation takes place, even though a municipality has not formally undertaken it. Yet even when not either endorsing or taking up reassessment, many of the officials surveyed acknowledged that grievances are a problem, especially in a down market, when property owners feel particularly pressed financially. Then, more than ever, elected officials — local supervisors and mayors — are unwilling to take their chances at the polls with the costly proposal of reassessment. By contrast, professionals — the managers and assessors — are generally for it.

Current revaluations

Now, in 2016-2017, more municipalities are reassessing. New to the cause are: the Town of Carmel; the Town of Greenburgh, with the Villages of Ardsley, Dobbs Ferry and Irvington; the Town of North Salem; the Town of Ossining with the Villages of Briarcliff Manor and Ossining; the Town/Village of Scarsdale; and the City of Yonkers. Yonkers is part of a consortium with Greenburgh and North Salem, and it has recently indicated that it might finally take on the million-dollar

cost involved in reassessing the city. This reportedly leaves some 18 communities still to reassess.

Officials in the reassessing municipalities certainly have some sense of what the fallout will be because, overall, it is never a surprise. Typically, roughly one-third of property owners see their assessments rise, one-third of assessments remain the same, and one-third of assessments fall. Those who see their assessments rise tend to be newer homeowners and senior citizens who have lived in their houses for a long time; for whatever reason, the latter do not tend to file grievances. Longer-time owners with high-end properties are the ones who protest because they have been used to paying less, and they hurt when the tax bill goes up, as it does, often by a substantial amount with a new assessment.

For example, while many homeowners in the Town of Greenburgh have accepted the need to resolve current inequities or pursued individual grievances, a number in the Village of Irvington — full of big old mansions on the Hudson River — have vocally opposed the move. Town Supervisor Paul Feiner and Assessor Edye McCarthy worked for weeks not long ago to deal with protests, explain just what the Town does for the various villages and dampen the fears of those who think they may be in the line of fire. This has resulted in state legislation that allows phasing in of certain revaluations over a two-year period.

Meanwhile, Scarsdale did two revaluations recently, one in 2014 and the other in 2016, and it is still grappling with the results. Reportedly, certiorari filings fell. But the results of the revaluations — particularly the one in 2016 — have come under criticism by many, including the State Office of Real Property Services. Accordingly, in January 2017, over 150 residents filed an Article 78 to have the 2016 revaluation annulled and assessments rolled back to 2014 levels. This situation remains to be resolved.

Despite such problems, wisdom holds that bringing properties to their proper valuation makes for a fairer system. A good assessment ensures that property values are up to date, helps to stabilize the market and attracts new homeowners

A number of officials revaluing go on to say that municipalities that are behind in their valuations should step up to the plate. One assessor has, in fact, been actively urging her colleagues in other towns to undertake the move. Karen Futia, assessor of North Salem, which is currently in the process of revaluation, says “I am very proud of North Salem for taking on this project.” Fernando Gonzalez, Ossining’s assessor, goes further; he exhorts other municipalities to get it done, adding that not to do so is a disservice to the residents.

Conclusion

It should be noted that, as one long-time assessor has observed, in these hard economic times, a cottage industry has grown up to challenge tax assessments, a move aimed mainly at filling its own pockets. She says these outfits do not know the local communities, and they file mass grievances. We should discourage these ambulance chasers.

Accordingly, the LWVW urges those municipalities that are more than 10 years behind in their assessments to listen to officials in the ones that have done or are doing revaluation. We urge the county administration to pursue more forcefully, and to the extent possible financially, the small steps it has taken in the direction of countywide reassessment. And we ask county legislators to do their part to promote revaluation in their districts and countywide.

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