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JOHN W. RODAT
COMMISSIONER

March 24, 2009

Mr. Charles Houghtaling
Chairman
Albany County Legislature
112 State St,
Albany, NY 12207

Dear Mr. Houghtaling:

Enclosed please find *Collaborative Property Tax Administration in Albany County, A Review of Assessment and Tax Collection Options*. This report was prepared by the Center for Governmental Research (CGR) pursuant to two grants the County received from the New York State Office of Real Property Services (ORPS). Submission of the Report to the Legislature was one of the conditions of the grants.

To prepare this analysis, all assessors and tax collectors in the County were surveyed. Additionally, numerous group and individual interviews of local chief elected officials, assessors, collectors, and County officials as well as State officials were conducted. All were offered the opportunity to comment on draft versions of the Report.

Unlike efforts done in other counties which considered assessment and collection separately, Albany's review considered the potential benefits of coordinating assessment and collection information. The process analysis thus began with the filing of property transaction information in the County Clerk's Office and considered the entire process, through assessment and collection and up to and including tax enforcement in the Finance Division in the Department of Management and Budget.

The key finding of the CGR Report is that the "absence of formal linkages among data and information platforms at every level of government – State, County and local jurisdictions – creates a duplication of process that yields inefficiency at best, and inaccuracy at worst in a process that should serve as the County's property tax administration system" and that a "more coordinated approach to linking data systems – whether through centralized information systems or through data sharing among distributed databases – would enhance the system's accuracy, efficiency, and usefulness."

The Report also offers several options regarding assessment and property tax collection such as coordinated assessment plans among multiple municipalities.

During the coming months, I expect that we will gather additional information and continue discussions with local officials that began as part of this project.

We are prepared to present and discuss the Report in whatever forum you would find most convenient. I trust you find it useful.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Rodat", with a long horizontal stroke extending to the right.

John W. Rodat

Encl.

Copies:

Michael G. Breslin, County Executive
Mr. Frank Commisso, Majority Leader, Albany County Legislature
Ms. Christine Benedict, Minority Leader, Albany County Legislature
Mr. Alexander Gordon, Chair, Albany County Municipal Services Board
Mr. William J. Conboy II, Esq., Majority Counsel
Mr. Thomas Marcelle, Esq., Minority Counsel
New York State Office of Real Property Services
Local Chief Elected Officials
Local Property Assessors
Local Tax Collectors