

RULE REVIEW

OFFICE OF REAL PROPERTY SERVICES

Pursuant to section 207 of the State Administrative Procedure Act, the State Board of Real Property Services hereby gives notice that the review of the following rules adopted in calendar year 1998 has been concluded. Comments on continuing these rules were requested by March 31, 2003. No comments were received. Each of the Parts below is being continued without modification.

Part 185 -General Administration RPS-29-98-00008-A

This Part contains definitions for terms used throughout the State Board's rules as well as regulations not directly related to the real property tax that the Board is required to adopt. For example, section 204(1) of the State Administrative Procedure Act requires the Board to adopt rules concerning the requests for declaratory rulings. These rules are contained in Subpart 185-6. The definitions each constitutes a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a). Since this Part is necessary to the administration of Parts 185 through 201 and contains rules required by statute, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-10, continued this Part in effect.

Part 186 - State Equalization Rates, Ratios and Adjustments RPS-29-98-00009-A

This Part contains the framework for the State equalization program. The statutory directive to measure "the percentage of full value at which taxable real property in a county, city, town or village is assessed" (RPTL, §102[19]) is interpreted and implemented in Subparts 186-1 and 186-2, which provide the general structure for the calculation of State equalization rates. Subpart 186-3 contains the list of special rates and change in level factors required by RPTL, §1224(3). Subpart 186-5 interprets and implements the "segment" rate provisions of RPTL, §1314(2). Subpart 186-15 interprets and implements the complaint provisions of RPTL, §1208. As provided in RPTL, §§1806 and 1906, Subparts 9 and 10 provide a framework for the Board's role in the calculation of adjusted base proportions for special and approved assessing units respectively. The equalization provisions, in particular the complaint provisions of 186-15, are contained in rules because each constitutes a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a). Since the individual Subparts all concern ongoing programs that predate the 1998 amendments and all provide structure necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-11, continued this Part in effect.

Part 188 - Minimum Qualification Standards, Training and Certification of Local Assessment Personnel RPS-29-98-00010-A

This Part contains the provisions for the training, certification, continuing education and minimum qualifications for assessors (Subpart 188-2), candidates for assessors (Subpart 188-3), county directors of real property tax services (Subpart 188-4) and real property appraisers (Subpart 188-5). It also contains the delegation pursuant to RPTL, §523(2)(b) of the responsibility of training boards of assessment

review to county directors (Subpart 188-6). The Real Property Tax Law requires the Board to establish these various standards and requirements, although only the minimum qualifications for assessors are specifically required to be in rule (RPTL, §312). However, each of these standards and requirements constitute a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a). Since this Part implements the statutory requirements that the Board prescribe training and standards for appointments, and are necessary to implement a program the predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-12, continued this Part in effect

Part 189 - Preparation of Tax Maps for Real Property Assessment and Taxation Administration RPS-29-98-00011-A

This Part provides the standards for the preparation and maintenance of tax maps, as well as the conversion of mylar maps to a digital format. RPTL, §503(1)(b) requires the Board to adopt tax map standards in rules. Given the statutory requirement of rules, and given that the provisions are necessary to implement an ongoing program that predates the 1998 amendments, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-13, continued this Part in effect.

Part 190 - Assessment Rolls RPS-29-98-00012-A

This Part contains a variety of provisions having to do with the preparation of assessment rolls. Section 190-1.1 contains the minimum inventory requirements, which are contained in rules as a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a). RPTL, §502(1) directs the Board to prescribe the form of the assessment roll, which has been done in sections 190-1.2 and 190-1.3. RPTL, §1906 authorizes the State Board to adopt rules to implement the approved assessing unit provisions of Article 19, some of which are contained in sections 190-1.4 and 190-1.5. RPTL, §511(7) directs the State Board to adopt rules concerning assessment disclosure notices, and this has been done in Subpart 190-2. RPTL, 1592 authorizes the State Board to adopt rules concerning the submission of electronic assessment data, and this has been done with section 190-3.1. SAPA, §102(2)(b)(xi) requires fees of more than \$100 that may be expected to exceed \$1,000 in the aggregate to be contained in rule. The State Board has adopted section 190-3.2, which prescribes the fees for users of the Real Property System. Given the statutory requirements for the contents of this Part, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-14, continued this Part in effect.

Part 191- Real Property Transfers RPS-29-98-00013-A

This Part concerns real property transfer forms (RP-5217). Section 333 of the Real Property Law directs the State Board to prescribe this form and to include such other information as the Board may require. This has been done in Subpart 191-2. The programs for correcting transfer form information, establishing residential assessment ratios (RARs) and revising RARs have been codified in section 191-2.2 and Subpart 191-3. Each are promulgated as rules because each constitutes a statement "of general applicability that implements or applies law"

as defined in SAPA, §102(2)(a). Since the provisions of this Part are required by statute and are necessary for the administration of ongoing programs that predate the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-15, continued this Part in effect.

Part 193 - Assessor's Reports RPS-29-98-00014-A

This Part governs the information that assessing units must annually submit to the State Board. RPTL, §575 directs that the information submitted be prescribed in rule. Given the statutory directive, and given that the provisions are necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-16, continued this Part in effect.

Part 195 - Advisory Appraisals RPS-32-98-00007-A

This Part implements the provisions of Title 3 of Article 15-A of the Real Property Tax Law concerning State and County advisory appraisals. The Part is statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a) and is thus required to be in rule. Since this Part is necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-17, continued this Part in effect.

Part 196 - Assessment of Oil and Gas Economic Units RPS-32-98-00008-A

This Part implements the provisions of Title 5 of Article 5 of the Real Property Tax Law concerning the establishment of unit of production values for oil and gas economic units. RPTL, §592(3) requires the State Board to promulgate rules to implement this program. Since this Part is required by statute and is necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-18, continued this Part in effect.

Part 197 - Establishment of Assessments of Special Franchises RPS-32-98-00009-A

This Part concerns the process of assessing special franchises. RPTL, §604 authorizes the State Board to require information to be furnished from owners of special franchises. This has been done in Subpart 197-2. The individual provisions of the Part are each a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a) and are thus required to be in rule. Since this Part contains provisions that are required to be in rule and that are necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-19, continued this Part in effect.

Part 199 - Taxation of State Land RPS-32-98-00010-A

This Part implements the provisions of Title 3 of Article 5 of the Real Property Tax Law concerning the approval of assessments of taxable State land. The individual provisions of the Part are each a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a) and are thus required to be in rule. Since this Part contains provisions that are required to be in rule and that are necessary to implement an ongoing program that predates the 1998 revisions, at its April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-20, continued this Part in effect.

Part 200 - Establishment of Railroad Ceilings RPS-32-98-00011-A

This Part implements the establishment of ceilings for the transportation real property of railroads in the State as provided by Titles 2-A and 2-B of Article 4 of the Real Property Tax Law. The individual provisions of the Part are each a statement "of general applicability that implements or applies law" as defined in SAPA, §102(2)(a) and are thus required to be in rule. Since this Part contains provisions that are required to be in rule and that are necessary to implement an ongoing program that predates the 1998 revisions, at its

April 29, 2003, meeting, the State Board of Real Property Services, by Resolution 03-21, continued this Part in effect.