

FY 2026 Executive Budget

Testimony of the New York State Assessors Association

Joint Legislative Budget Hearing: Taxes

Senate Finance Committee

Hon. Liz Krueger, Chair

Assembly Ways and Means Committee

Hon. J. Gary Pretlow, Chair

February 27, 2025

Greetings

The New York State Assessors Association (NYSAA) was formed in 1940 to improve the standards of assessment practices. The Association serves as a clearinghouse for the collection and distribution of useful information relating to the assessment of real property. The Association is a proponent of local government. Assessors serve to educate the taxpaying public on the nature and importance of the work performed by assessing officers, and assessors help explain and implement changes resulting from new legislation.

Workforce Development

Municipalities across New York State are facing significant challenges related to workforce development. The shortage of certified and skilled workers to fill positions threatens a municipality's ability to perform essential functions and deliver services to residents. The role of the assessor requires specialized training and a deep understanding of real property tax law, valuation methodologies, and administrative procedures. Despite the complexity and importance of the position, many municipalities are struggling to fill vacancies due to retirement, and there is a lack of new candidates entering the field.

Municipalities need state supported funding to provide accessible training programs for assessors and other specialized local government positions. The current path to certification requires coursework, testing, and continuing education. While these requirements help maintain high professional standards, they can also present barriers to entry for potential candidates. Without a strong pipeline of new assessors, municipalities risk vacancies, backlogs, and errors in property assessments that can directly impact local tax revenue and fairness in taxation.

NYSAA supports the position of the Association of Towns and the New York Conference of Mayors in advocating for an increase in the salary cap for retired public officials returning to public service. Additionally, NYSAA recognizes the need for Tier 6 reform in the New York State and Local Retirement System to establish a cost-effective solution that enhances workforce development.

NYSAA encourages the State Legislature to invest in strategic workforce development strategies to ensure municipalities can attract and retain qualified public officials.

Rev. Part O – Simplify the STAR Income Definition

NYSAA supports the effort to simplify the income and age eligibility requirements for the STAR Exemption and STAR Credit programs. Streamlining the eligibility determination process, as well as the process for protesting the determinations, across all variations of the STAR program provides consistency and efficiency within the assessor's office. While some members of the Association are hesitant to relinquish local control over the administration of the exemption, assessors remain committed to ensuring that all eligible property owners receive the benefits they qualify for in a manner that best serves New York State taxpayers.

ELFA. Part K – Creates Affordable Homebuyer Tax Exemption

Historically, NYSAA has not supported the creation of new property tax exemptions. While NYSAA understands that this provision may support the Governor's platform for increasing housing opportunities, it may also result in a shift of the tax burden. It is important to consider that certain properties already have deed restrictions ensuring affordability in perpetuity, making an additional exemption unwarranted. Providing an exemption on top of an affordable restriction would create a double benefit. NYSAA urges the Legislature to clarify the language to state that a property is only eligible for the exemption if it is not already benefiting from a reduced assessment due to an affordable restrictions covenant.

The provision should be presented as an **opt-in** option rather than an opt-out approach, ensuring that local governments have the flexibility to make decisions that best serve their communities.

Conclusion

Assessors across the state are committed to fair and equitable assessment practices, ensuring accurate property valuations that lead to proper and fair taxation. NYSAA hopes for a strong commitment from the State to help municipalities overcome obstacles and restore strength in local government. Thank you for giving NYSAA the opportunity to present our written testimony. We appreciate the chance to share our perspective on the Executive Budget and look forward to working with you throughout this legislative session.