

**From The Editor's File**

**"NEED OF REVIEW OF ASSESSING SYSTEM"**

Two principal developments have intensified the eagerness of local officials and property owners for improvement of assessing practices. First, mounting taxes have stimulated general public concern with tax matters and increases in real estate tax rates have emphasized the unequal tax burdens resulting from assessment inequalities. Second, the survey of state equalization rates completed in 1954 provided for the first time objective data on a statewide basis in respect to assessment practices.

The owner of real property is entitled to have his property assessed at the same percentage (level) of full value as other property on the same roll. If his property is assessed at a higher level than other property, the assessment is inequitable and he must pay more than his fair share of real estate taxes.

Data collected by the Equalization Board indicate that there are substantial variations in the levels of assessment of different types of property and among individual parcels in many localities.

According to the Equalization Board's data, farms are generally over-assessed that farm properties in most towns are assessed at higher percentage of full value than other properties on the same assessment roll. On the other hand, samples indicate that residents are usually assessed at approximately the average rate for the whole assessment roll or slightly under that rate.

The Board's data also showed substantial variations in the level of assessments on individual parcels. com-

parison of level assessments for parcels included in the Board's appraisal samples with the average level of assessment for the locality indicates that village rolls are generally more equitably assessed than city or town assessment rolls and that town (township) rolls are the least equitably assessed.

During the course of its equalization rate survey, the Board's field crews encountered in some areas assessing practices which tend to cause inequalities in assessment rolls. For example, assessments frequently are raised on property that is sold, while assessments on properties not sold remain unchanged; assessors may consider factors which relate to the owner of the property rather than the property itself such factors as ability of the owner to pay, whether the owner is entitled to a partial exemption, and in resort areas whether the owner is a non-resident.

Many assessment rolls were found to have been copied from year to year, thus preserving errors made in the past, as well as failing to make adjustments necessary for equity among assessments. In some small tax units, the rolls were illegible and often lacked adequate descriptions, making it difficult to locate parcels and in some instances causing duplicate assessments. Also, a few situations were found where property had been entirely omitted from the assessment roll.

Misunderstanding by taxpayers as to the meaning of assessment equality and as to their rights and remedies has immobilized a large part of potential taxpayer action for improvements in assess-

ments. The lack of general knowledge concerning assessment results from uncertainty of meaning in the law, as well as absence of conscientious effort to make information generally available. Widespread misunderstanding of assessment processes, the meaning of assessment equality and taxpayers rights and remedies, is an essential part of any effective assessing system.

Many of the laws relating to the real property tax are ambiguous or obscure. There has not been a comprehensive revision in 60 years. Patchwork amendments, which took care of specific problems without reference to related provisions, have created uncertainties and inconsistencies in the law which, in turn, have led to confusion in administrative ruling and judicial decisions.

The law directing assessments at 100 percent of full value has not brought about that result and there is no reason to believe that it will. Instead, it has provided a false guide to taxpayers, leading many to believe that they are favorably treated so long as their assessments are under full value. Actually, they may be substantially overassessed in relation to other property on the roll.

An attempt to maintain full value assessments would require changes in most assessments every year. This would increase taxpayer confusion and not necessarily improve assessment equality.

Since it is enforceable and ineffective, the direction to assess at full value has led to disregard for the law and has impaired public respect for the integrity of assessors.

The objective of the assessing operation is equitable treatment. Equality is achieved when all assessments are at the same percentage of full value, whether that percentage is 100, 50, or some other figure.

No single type of system will fit the wide variety of circumstances found in this state. Certain minimum requirements however, apply to all situations. Among these needs are; well qualified assessing personnel adequately compensated for the time and quality of work required. Effective grievance machinery for reviewing assessments. Tax maps, property record cards and other equipment. Technical and mechanical assistance for assessors. Coordinated and continuing training opportunities for assessing personnel. Professional advice, particularly in-respect to properties difficult to value and general state laws pertaining to real property taxation which are clear and easy to understand.

On the average, Americans eat more vegetables per person than their Grandparents did 50 years ago.

**"OSWEGO COUNTY ARMY ENLISTMENTS REACH ALL TIME HIGH"**

Army enlistments for the month of August 1961 reached an all time high. M/Sgt. George Schumaker announced a total of twelve (12) regular army enlistments were accomplished during the last month.

During the month of August sixteen (16) men volunteered under the Army's Choice Not Chance Program. This was the largest number of volunteers to enlist in one month in Oswego County in more than two years.

The following named men have enlisted; for three (3) year assignments:

Harold A. Jessmore, Fulton, New York, Air Defence Command; Peter Arcadi, Fulton, New York, Air Defence Command; David A. Peterick, Hannibal, New York, Air Defence Command; Lorne G. Burnham, Pulaski, New York, Armor School; James De Stephens, Oswego, New York, Europe (Germany); Richard Lehtonen, Mexico, New York, Army School Program (Engr.); Martin F. Taylor, Oswego, New York, Army School Program (QMC); William M. Dowie, Oswego, New York, Army School Program (Engr.); Lyle E. Woolson, New Haven, New York, Army School Program (Ord); Richard Fosdick, Oswego, New York, Army School Program (Mech); Leroy L. Smith, Mexico, New York, Army School Program (Msle); Gary Grimshaw, Mexico, New York, Airborne (Paratroops).

Those whose names are not listed are due to enlist during the month of September. Only the US Army offers you three (3) year enlistments and choice of branch of service overseas assignment, or schooling of your choice before you enlist.

Young men desiring to take advantage of the Army School Program, and pick their choice of assignment are encouraged to see M/Sgt. Schumaker at the Oswego Army Recruiting Office, 31 East Bridge St. The office is open Monday, Wednesday and Friday, from 8:30 to 5:00.

**ADDITIONAL NORTH BAY NOTES**

A daughter, Mary Elizabeth was born on September 12 in Onelda City Hospital to Mr. and Mrs. James Eckel.

The Woman's Society of

Christian Service will meet on Tuesday evening at 8 p. m. at the home of Mrs. Clarence Holmes.

Mrs. Alta Sargent left Sunday to spend the winter in Syracuse.

An elderly lady inquired of a sailor just out of service: "What rank did you hold in the navy?"

Sailor: "Ship's optician, lady."

Lady: "I didn't know there was such a rank. What did you do?"

Sailor: "I scraped the eyes out of potatoes."

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<p><b>LAWN RAKE</b></p> <p>Reg. 98c  <b>77c</b></p>	<p><b>HAIR DRYER and HOOD</b></p> <p>Reg. \$7.95  <b>\$5.94</b></p>
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