



Plan for Cyclical Reassessments



Assessing unit <u>Town of Rochester</u>	Date plan submitted:
SWIS/CAP code <u>514400</u>	Original <u>12-03-2025</u>
County <u>Ulster</u>	Amended _____

This Plan covers final assessment roll years: Years **must** correspond to first and last reappraisal years in the chart on page 3.

From 2026 To 2029

The plan must be submitted by the Assessor of the assessing unit, and the CEO of the municipality or constituent municipality of a CAP; if a CAP, please copy and insert the needed numbers of this page.

1 Plan development & commitment

Plan submitted by:

<u>Erin Enouen</u> Chief Executive Officer's name (print)	<u>Town of Rochester</u> Municipality name if in CAP
 Signature	
<u>Jeremy Baracca</u> Assessor's name (print)	
 Signature	

The above signatories acknowledge that the failure to implement a reappraisal pursuant to an approved Plan for Cyclical Reassessments will result in the repayment of the full amount of financial aid received for the assessment rolls following the roll for which the most recent reappraisal was implemented.

2 Assessing unit needs analysis					
a. Assessing Unit or CAP Profile				Roll year used:	2025
Is Article 19 (Homestead option) in effect? (Yes/No)					No
Is adoption of Article 19 (Homestead option) planned or being considered? (Yes/No)					No
Property summary:					
Roll section	Property types	Number of parcels	Assessed value	Percent Total AV	Annual average number of valid sales
1	100 – Agricultural	67	12326900.00	1	
1	200 – Residential	3363	911192665.00	87	
1	300 – Vacant	1040	46030396.00	3	
1	400 – Commercial	129	46964241.00	4	
1	500 – Recreation	5	7115000.00	1	
1	600 – Comm. service	1	1686900.00	0	
1	700 – Industrial	5	1435500.00	0	
1	800 – Public service	4	1175500.00	0	
1	900 – Private forest	81	3371000.00	0	
3	Taxable SOL	68	29695300.00	2	
6	Public utility	16	9837292.00	1	
8	Wholly exempt	95	53330188.00	1	
Totals			1031298102.00	100	
b. Complex Commercial and Industrial Property					
If a Complex Advisory Appraisal was not requested for a complex or unique property, describe below how the assessor will obtain inventory data and determine a value.					
N/A					
c. Utility Property					
If an Advisory Appraisal was not requested for any Utility Property, describe below how the assessor will obtain inventory data and determine a value.					
Advisory appraisal requested.					

3 Current status of data collection/re-inspection requirement				
Assessment roll year of last assessing unit-wide data collection or re-collection, if done				2012
Is an assessing unit-wide data collection project currently underway? (Yes/No)				Yes
Complete the chart below only if data collection/re-inspection was performed over several years				
	Residential	Commercial	Vacant	Utility
Cumulative percentage of parcels that have been physically inspected within the last six (6) years	%	%	%	%

<p>4 Plan length and reassessment timetable</p> <p>The statute and rules require:</p> <ul style="list-style-type: none"> • Plan not less than four years • Reappraisal in the first and last years of the plan • A reappraisal at least every four years • Inventory collection at least once every six years (all parcels must have been physically inspected at least once within the preceding six years of each assessment roll year in the plan) <p>Rules require that a <i>revaluation</i> in any year be a complete reappraisal in order to be eligible for State aid of up to \$5 per parcel (see <i>Guidelines</i> for details).</p> <p>Complete each row in the table below, entering the following information for each year of the plan:</p> <ul style="list-style-type: none"> • Assessment roll year for each year of plan only • Reappraisal Cycle: Reappraisal or blank • Inventory Collection (physical re-inspection): Assessing Unit-wide, Partial, or blank <p>If there is intent to conduct a reassessment using methods other than a complete reappraisal in the <i>non-reappraisal</i> years, the assessor must notify ORPTS in writing no later than 180 days prior to the tentative roll (typically by November 1) - do not enter on chart.</p>

Plan year	1	2	3	4	5	6
Assessment roll year	2026	2027	2028	2029		
Reappraisal cycle	Reappraisal			Reappraisal		
Inventory collection	Partial	Partial	Partial	Partial		

Instructions – Submit this Application to your State Aid Representative:

NYSDTF/ORPTS Western Region Genesee County Building 2 3837 West Main Street Road Batavia NY 14020	NYSDTF/ORPTS Central Region 333 East Washington Street Syracuse NY 13202	NYSDTF/ORPTS Northern Region W A Harriman Campus Building 8A Albany NY 12227-0801	NYSDTF/ORPTS Southern Region 44 south Broadway, 6th Floor White Plains NY 10601
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Please see the example on the following page

Example

Guidelines:

- Plan must conform to the statute for plan length and reassessment (reappraisal) frequency.
- Plan chart must indicate a reappraisal in the assessment roll year of Plan Year 1.
- Plan chart should be blank after *final* reappraisal and page 1 must conform to chart.
- It is not necessary to indicate the last unit wide data collection prior to the first year of the plan in the chart; this is addressed elsewhere in the plan.

Example:

Assessing unit conducted a unit-wide data collection in 2010. They intend to perform a reappraisal for the 2011 assessment roll, and then do another reappraisal in 2014. Inventory collection will continue to be done over a multi-year period to ensure that all parcels are physically re-inspected again over a six-year period.

Following the guidelines above, the plan should indicate the following:

Page 1: **This Plan covers assessment roll years:** From: 2011 To: 2014

Page 3 Chart:

Plan year	1	2	3	4	5	6
Assessment roll year	2011	2012	2013	2014		
Reappraisal cycle	Reappraisal			Reappraisal		
Inventory collection	Partial	Partial	Partial	Partial		

The same plan should **not** be completed as follows:

Page 1: **This Plan covers assessment roll years:** From: 2010 To: 2015

Page 3 Chart:

Plan year	1	2	3	4	5	6
Assessment roll year	2010	2011	2012	2013	2014	2015
Reappraisal cycle	No	Yes	No	No	Yes	No
Inventory collection	Unit wide	Partial	Partial	Partial	Partial	Partial