

April 22, 2020

Governor Andrew Cuomo  
Senator Robert Ort  
Assemblyman Steve Hawley



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Dear Honorable Gentlemen,

This winter, the Town of Sweden undertook a residential property re-assessment for 2020. At the end of January 2020, the New York State Office of Real Property Services notified our Assessor that our residential assessments were even lower than she had calculated. Our assessor adjusted the numbers once again in order to meet the residential assessment target set by NYS.

When COVID 19 struck, some municipalities decided to abandon their assessment updates for 2020. The Town of Sweden, after consultation with the NYS Assessors' Association and the Monroe County Office of Real Property, chose to forge ahead. We did not want our property taxpayers to be burdened with a punitive equalization rate. Equalization rates hurt all taxpayers, but even more so those with exemptions, particularly those with veteran's exemptions and agricultural exemptions. These two groups deserve all property tax considerations afforded them.

Furthermore, an equalization rate would disqualify the Town of Sweden from eligibility for assessment aid and would reduce our share of sales tax and mortgage tax. You can see how not conducting the reassessment to the level calculated by the NYS Office of Real Property Service would severely impact Sweden property taxpayers.

Our notices of reassessment were mailed last week after our Assessor had waited hopefully for an Executive Order cancelling Town reassessments (for those with a March 1, 2020 taxable assessment date) and holding those taxpayers harmless by not assigning an equalization rate nor denying eligibility for state assessment aid.

The outcry from our taxpayers has been tremendous. They feel that this is not an appropriate time, during the New York State Pause, for them to have to gather materials, hire an appraiser and otherwise prepare a challenge to their assessments. The Town of Sweden is accommodating our taxpayers as best we can. The Governor's Executive Order 202.22 pushes out the assessment time frame but does not relieve taxpayers from the grievance process. Yet, if the Town reverses this update, those same taxpayers will be negatively impacted by an equalization rate, loss of exemptions and loss of non-property tax revenues.

I am writing to request that your Honorable Governor take action through Executive Order to relieve property taxpayers from this undue burden. Only NYS action can relieve property taxpayers from the assessment process this year without the negative effects of an equalization rate. I implore you to do so before May 1, 2020, the next significant date on the assessment cycle calendar.

I appreciate all that New York State has done to protect our residents during this pandemic, relief from this year's property tax assessment cycle is another protection that should be extended.

Sincerely,

Kevin G. Johnson  
Sweden Supervisor