

Chapter 7

**ASSESSMENTS**

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**[HISTORY: Adopted by the Town Board of the Town of Patterson 4-27-1971 as L.L. No. 1-1971, approved by electors 626-1971; amended in its entirety 8-28-1991 by L.L. No. 6-1991; amended in its entirety 12-22-1998 by L.L. No. 3-1998. (readopted 4-13-2005 by L.L. No. 9-2005) Subsequent amendments noted where applicable.]**

**§ 7-1. Coordinated assessment program.**

In accordance with § 579 of the Real Property Tax Law (RPTL), there shall be established by the Town of Kent and the Town of Patterson a coordinated assessment program (CAP), which shall be implemented no later than January 1, 1999

**§ 7-2. Municipal cooperative agreement.**

A. In connection with the establishment of such CAP, and in accordance with RPTL § 576 and Article 5-G of the General Municipal Law (GML), the Town of Kent and the Town of Patterson shall enter into a municipal cooperative agreement, which shall be for a term no greater than five years (hereinafter, the CAP agreement).

B. Notwithstanding any other provisions which may be agreed upon, the CAP agreement shall provide that:

(1) Effective no later than 60 days after the date on which the CAP agreement is effective, the same individual shall be appointed to hold the office of Assessor in all of the assessing units participating in the CAP.

(2) Upon the expiration of the term of the Assessor so appointed, or in the event that the Assessor so appointed shall resign or otherwise be unable to remain in office, a single individual shall be appointed to succeed him or her in all the participating assessing units.

(3) Effective with the first assessment roll produced pursuant to the CAP agreement, all real property shall be assessed at the same uniform percentage of value in all of the assessing units participating in the CAP throughout the term of the agreement. Such percentage may be expressly prescribed by the CAP agreement.

(4) The dates applicable to the assessment process in each participating assessment unit, including the taxable status date and the dates for filing of the tentative and final assessment rolls, shall be as provided in Article 3 and 5 of the Real Property Tax Law.

(5) The Towns of Kent and Patterson shall have two separate and distinct Boards of Assessment Review (BAR). [Amended 3-10-1999 by L.L. No. 1-1999]

### **§ 7-3. Amendments.**

The CAP agreement may be amended at any time to add one or more eligible assessing units to the program. Such amended CAP agreement shall be approved in the same manner as the original CAP agreement, provided that any local law approving the amended CAP agreement must be adopted at least one year before the effective date thereof.

### **§ 7-4. Termination of CAP.**

The CAP established hereunder may be terminated by the adoption of local laws providing for the termination of the program by at least fifty percent of the participating assessing units, provided that the local laws providing for termination must be adopted at least one year before they are to be effective.

### **§ 7-5. Withdrawal from CAP.**

An assessing unit may withdraw from the CAP by local law, provided that the local law providing for the withdrawal must be adopted at least one year before it is to be effective.

### **§ 7-6. Filing.<sup>1</sup>**

A Copy of this chapter shall be filed with the Office of Real Property Services.

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<sup>1</sup> Edition's Note: Amended at time of adoption of Code (see Ch.1, General Provisions, Article D).