



# Department of Assessment

128 East Buffalo Street

Jay Franklin  
Director

*Inclusion through Diversity*

Irene Kehoe  
Assistant Director

To: Tompkins County Legislature  
From: Jay Franklin  
Date: August 8, 2017  
Subject: Adoption of Footings/Equalization Rate

## 1. Action Request

To adopt 2 resolutions which would preserve in history the footings of the 2017 Final Assessment Roll.

## 2. Background

### Adoption of Footings

No other place are the final figures kept from the Final Assessment Roll. Corrections to this roll are made prior to the levy of taxes which are then kept in perpetuity. This is the same format that has been used for many years, and for consistency sake in case someone is so inclined to combine these reports, I have resisted my urge to update this report.

However as a means to record the final roll figures, this resolution is essential.

### Adoption of Equalization Rate

Prior to 1996, even though we were a countywide assessing unit, we had separate equalization rates for the local municipalities. In 1996, the County Legislature adopted a law combining the separate town assessment rolls into a single county assessment roll with more importantly a single equalization rate.

## 3. Financial Implication

None.