

*2025 Northern Oneida
County Council of
Governments*

Best assessment practices when
valuing Amish properties



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VARIOUS DUTIES OF THE ASSESSOR

- Locate, identify, collect pertinent information and value all real property in the municipality
- Analyze the trends in the marketplace
- Update and maintain ownership records of each property
- Process and administer tax exemptions
- Publish the tentative and final assessment rolls
- Attend all the public meetings of the Board of Assessment Review (BAR - Grievance Day)

VARIOUS DUTIES OF THE ASSESSOR ~ CONTINUED

- Represent the municipality at Small Claims Assessment Review (SCAR) hearings
- Assist the municipal attorney regarding certiorari proceedings (Article 7)
- Comply with annual educational requirements (continuing education credits)
- Stay up to date with public policy / assessment administration changes



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TYPICAL ASSESSMENT CALENDAR

- Valuation Date – the previous July 1
- Taxable Status Date – March 1
- Tentative Roll – May 1
- Grievance Day – 4th Tuesday of May (alternate date if assessor has more than one jurisdiction)
- Final Roll – July 1

AMISH IN THE EMPIRE STATE

THE FOLLOWING SLIDES ARE FROM [AMISHAMERICA.COM](https://www.amishamerica.com)

- The first Amish settlers arrived in 1831.
- Over 40 new settlements since 2000.
- New York is home to more than 24,000 Amish as of 2024.
- New York has the fifth-largest Amish population.
- New York has been described as the fastest-growing Amish population in North America.

BASIC AMISH RULES

- The wearing of plain clothing
- Not fighting in wars
- No Sunday sales



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MY AMISH EXPERIENCES

- Several dozen Amish families in the Towns of Richland and Amboy, Oswego County
- Not allowed to use telephone, only the Elder(s), unless an emergency
- No Social Security Numbers
- No personal income taxes
- Yes to property taxes
- Reading comprehension can be challenging, prefer face-to-face interactions
- Color red is viewed negatively

AMISH CONTROVERSY

- Agricultural issues
- Building code adherence
- Not all Amish groups function the same



HOW ARE ASSESSMENTS DETERMINED?

- RPTL §305 Section 2 *All real property in each assessing unit shall be assessed at a uniform percentage of value (fractional assessment).....*



WHAT IS VALUE?

Market value is defined as the most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

ARMS LENGTH SALE CONSIDERATIONS

- Buyer and seller are typically motivated.
- Both parties are well informed, and each acts in own best interest.
- Property has a reasonable amount of exposure on the market.
- Payment is made in terms of cash in U.S. dollars or in comparable financial terms.
- Price is unaffected by special financing or concessions.

AMISH PROPERTIES

- No indoor utilities, either built this way or retrofitted after sale
- No electric
- Various power sources
- May have an indoor hand water pump
- May have small retail business



THREE APPROACHES TO VALUE THAT ASSESSORS USE

- Cost
 - Replacement or Reproduction Cost New Less Depreciation, also known as RCNLD
- Market
 - Paired sales analysis, using market derived adjustments to account for differences
- Income
 - Analyzing income streams from commercial properties to arrive at value via a capitalization rate



REAL-WORLD EXAMPLE

- Amish new construction (2009)
 - New value \$55,000
- Amish to non-Amish sale (2016)
 - Sale Price \$ 73,500
- Non-Amish to non-Amish sale (2018)
 - Sale Price \$ 87,500





THE NY AMISH

- Generally, Amish look for old, abandoned agricultural property.
- The home may or may not be livable.
- Sometimes the house is occupied, and improvements are removed.
- Often, the house is demolished, and an Amish “model” is constructed.

TYPICAL RICHLAND AMISH HOME

- Typical construction materials
 - Roofing
 - Siding
 - Vinyl/Wooden Windows
- What's missing?
 - Indoor plumbing
 - Electricity



WHAT'S THE VALUE?

- Remember the definition?
 - *Market value is defined as the most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.*
- There may or may not be an adjustment needed based on the local real estate market. There is no simple formula that anyone could apply and say X times Y equals the Amish assessed value.

COMING TOGETHER
IS A BEGINNING;
KEEPING TOGETHER
IS PROGRESS;
WORKING TOGETHER
IS SUCCESS.

HENRY FORD





Questions,
thoughts, or
concerns?