



**Department of
Taxation and Finance**

NONIE MANION
Executive Deputy Commissioner

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EXECUTIVE CORRESPONDENCE

MAY 07 2018

OFFICE OF THE STATE COMPTROLLER
THOMAS P. DiNAPOLI
COMPTROLLER

May 3, 2018

The Honorable Andrew M. Cuomo
Governor of New York State
NYS Capitol
Albany, New York 12224

Dear Governor Cuomo:

Enclosed is the Department's status report on the implementation of recommendations contained in the Office of the State Comptroller's audit report entitled: "Oversight of the Agricultural Assessment Program, Report 2017-S-26 dated February 2018."

Sincerely,

Nonie Manion
Executive Deputy Commissioner

Enclosure

cc: Senator Flanagan
Assemblymember Heastie
Comptroller DiNapoli

Department of Taxation and Finance
Status of the Office of the State Comptroller's
Recommendations Contained in the Final Audit Report on
Oversight of the Agricultural Assessment Program

May 3, 2018

Recommendation 1:

As warranted and appropriate, take corrective action relating to the error that affected the AAV used in arriving at agricultural property assessments and the related exemptions.

Department Response:

The statutes governing the Agricultural Assessment Program provide no process for correcting values that were previously certified.

Recommendation 2:

Take steps to prevent and detect future errors in certified per acre AAV's.

Department Response:

At the time that the 2006 data entry error occurred, there was only one ORPTS staff member involved in the BAAV determination process. For the past several annual cycles, DTF has had two staff members involved in calculating the BAAV each year prior to the certification of any new Agricultural Assessment Value Schedule. By having more than one staff person involved in each year's computations, and by having them cross-check their work, the possibility for any future error of the sort that occurred in 2006 has already been greatly reduced.