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That Cessna Flying Over Your House May Be Sending Photos to the Tax Assessor.

Would-be gawkers in New York's wealthy Hamptons neighborhoods are easily foiled by tall, thick hedgerows and long, gated driveways. For a long time, so were tax assessors wanting to check properties with a quick drive-by. Then they found an easy way past all those defenses. They just went over their heads—or specifically, a pilot in a tricked-out Cessna did, with cameras in the plane's belly and sides taking high-resolution photos of lawns speckled with pools, cabanas, and tennis courts.

The Southampton town assessor used such aerial photos of one of the most highly assessed gated properties in Sagaponack to show the town board how useful the flyover imagery, which cost around \$110,000, could be. "We could see everything," says Lisa Goree, the town assessor. "We could measure every roofline, every structure, the land between the structures. It was amazing." The town already had the permits for construction done on the property, but the added detail from on high helped send the assessed value of the property from \$218 million to \$240 million, she says.

Resource-strapped local governments across the U.S. like how the photos can lead to more accurate tax rolls, greater tax revenue, and a far faster, easier way to assess properties. For an extra fee, counties can use software to compare current photos with prior flyovers. That helps them find potential changes to properties—and a good recent aerial photo can also stop a property tax appeal in its tracks. So while government users of the photos welcome it as a revenue and productivity boon, the impact on homeowners is more mixed.

In addition to being shot straight down, the photos are taken at an angle, from all four directions. That makes changes to a property far easier to see and measure, and with every pixel in the photo geo-referenced, land parcels are easy to identify. Southampton's vendor, aerial measurement company Pictometry International, which developed an angled "oblique" photography method, merged with EagleView Technologies, an aerial roof and wall measurement company, in 2013. Pictometry's 80 Cessnas have shot high-resolution aerial photography in counties that include about 90 percent to 95 percent of the U.S. population, according to Chris Barrow, EagleView's chief executive officer. The company has clients from every state, more than 1,300 counties in total, he says, and more than 1,700 clients if municipalities and Canada are included.

Since Southampton's first run of photos in 2009, it has paid for two more flights and bought more of the company's analytics software to identify property changes and track valuation trends among homes. In 2014, two staffers used Pictometry's ChangeFinder software, which cost the town \$18,000, and found second-floor additions, extensions to first-floor living space, new garages, and other changes that all added \$41 million in assessed value to the tax rolls, says Goree.

Appraisers in Florida's Hillsborough County, which started using aerial photography last year, have spotted everything from an entire house that had been left off the rolls to a new fireplace chimney. After analyzing more than a quarter of the tax roll, the head of the property appraiser's office, Bob Henriquez, says the photos and software added a net of \$9.5 million to the value of properties in the

area, amounting to about \$182,000 in tax revenue to be collected every year.

The photos, though, can be a big investment. Angled photos by Pictometry at a 3-inch resolution (the better the resolution, the more expensive the photos) cost Hillsborough about \$272,000 per year for a four-year contract. It used another firm, Aerial Cartographics of America (ACA), for the straight-down shots.

But prices for aerial imagery are coming down, says Kevin Cameron, chief appraiser for Georgia's 374-square-mile Elbert County. After looking around at a variety of companies, including Pictometry, he chose one that began expanding into the aerial imagery business in the past few years², ControlCam, for his most recent flyover. Its bid of less than \$30,000 for both straight-down and oblique imagery, at a 6-inch resolution, was much lower than that of Pictometry and other vendors, he says. Cameron hasn't received the imagery yet, so he can't speak to its quality.

The aerial imagery isn't entirely a game of gotcha for those who don't bother, or aren't prompt, about getting building permits. "For every dollar that we placed on the tax roll, we've taken a quarter off," says Henriquez. His staff is finding "subtractions" to valuations, such as pools that added value but are now filled in or a dock that is no longer there.

The photos do make it harder for property owners to fudge facts. "It's pretty funny sometimes," says Goree, the Southampton assessor. When attorneys or homeowner representatives make a claim about a property that's not quite right, "when I pull out this big beautiful photo just taken in 2014 there's not really much they can argue," she says.

Assessors say the flights don't spark much in the way of privacy concerns. Issues that have popped up when some jurisdictions start using Pictometry's product "are often quickly addressed when residents understand that the images are captured on a schedule of once every two years and do not involve satellites or real-time monitoring," the company has written.

Imagery at a 3-inch resolution means that one pixel represents 3 inches on the ground. At that resolution, you can see rooflines and shrubs, according to Pictometry, but a face or license plate would be only a few pixels and so not recognizable. (Pictometry also offers 1-inch resolution and says even then it's very hard to identify faces or smaller details.)

"The larger point is that advancing technology—particularly drone technology—will increase the privacy risks associated with this kind of work," says Jeramie Scott, national security counsel for the Electronic Privacy Information Center. Once technology has evolved so that drones don't have to be within a line of sight, "having so many drones flying may add additional avenues for revenue, like collecting license plate data or mapping the presence of Wi-Fi or cellphones," he says.

Drones will definitely allow for higher resolution; that's one reason the Federal Aviation Administration is working on regulations for the use of commercial drones, says EagleView. Last December, the company led the formation of the Property Drone Consortium. A white paper written for the group by an EagleView executive notes that drones "can make a huge impact" in lowering the cost of aerial assessments of low-density rural areas, as well as the expense of the multiple low-altitude flyovers planes must take to get resolution at 1-inch per pixel.

The paper's less compelling, if true, argument? "The reduction of site inspections ... lessens the chances of [assessor] run-ins with angry dogs."

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