

**DEPARTMENT OF ASSESSMENT AND TAXATION**

ASSESSORS OFFICE      FUNCTION      1047

## **DEPARTMENT OF ASSESSMENT & TAXATION**

### **GOALS 06-1047**

\_\_Maintain fair and equitable assessments at 100% of market value on all real property in the City of Buffalo pursuant to New York State Law.

1. Continue to maintain real estate transfer data and property inventory information for future assessments.
2. Maintain a sales analysis program that will provide sales data utilized in forecasting future property values.
3. Produce a pictorial inventory of all real property in the City of Buffalo for use in assessing property and other city agency needs.
4. Increase timely, efficient and comprehensive taxpayer service.
5. Issue current and arrears bills for City tax and sewer rent charges.
6. Continue rapid processing of senior citizen, veteran, disabled, STAR and over 100 other types of exemption programs.
7. Continue "In Rem" foreclosure auction to facilitate collection of city tax, sewer rent, user fee and water/sewer charges.
8. Continue to develop and maintain a total computerized property accounting and roll preparation system: namely the RPS system.
9. Maintain records and assessment data pertinent to the establishment and continuance of the separate assessment roll for the Transit Mall.
10. Maintain the separate records and billings for the City and Erie County Industrial Development Agency "payment in lieu of taxes" (PILOT) program.
11. Provide the public with Internet access to city assessment data.
12. Establish and maintain a data base of property owners and their mailing address.

#### **Description of Activities-Assessment**

1. Review deed transfers and record new owner, owner mailer and tax bill mailing address on the New York State RPS computer system.
2. Generate and mail sales verification surveys and exemption information sheets.
3. Review all sales to determine if arms length and reliable for use in valuing similar properties and field review property to verify inventory data.
4. Run sales analysis city-wide to determine if assessed values are reflective of current market values and fair and equitable.
5. Build and test models for use in CAMA (computer assisted mass appraisal) to value properties where assessments are not fair and equitable.
6. Produce comparable sales documents for each property and field review each parcel, noting inventory data changes and assessed value changes.
7. Enter all inventory and value changes as a result of annual reassessment field review on the New York State RPS computer system.
8. Review all permits and field inspect additions, demolitions; fire damaged structures and rehabs for inventory changes and adjustments to assessed value. Enter any and all changes from permits on the New York State RPS computer system.

9. Under the New York state aid program reinspect and reappraise all property at least once in a 6 year cycle for accuracy of inventory and assessed value.
10. Mail renewal applications annually for all Senior Citizen, Enhanced STAR and Disability exemptions
11. Process all returned exemption renewals for income eligibility and adjust percentage of exemption accordingly. Mail certified reminders to all non-respondents.
12. Mail exemption qualification forms to all not-for-profit organizations who must re-qualify annually and process the returns.
13. Mail and process returned Veteran exemption continuing eligibility post cards.
14. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
15. Enter in the New York State RPS computer system all exemption changes from the annual renewal/recertification process.
16. Enter all newly granted exemptions: Senior Citizen, Enhanced or Basic STAR, Veteran, Disabled, Not-for-profit, clergy, religious, business and many other exemptions allowed under New York State Law and the City Code and Charter.
17. Inspect and process applications for building exemptions such as 485B business exemptions, 235A Housing rehabilitation exemptions, Historic Preservation exemptions; Mixed Use exemptions and Empire Zone exemptions. Maintain all relevant data and files on each parcel for the life of the exemption.
18. Generate reports to notify owners pursuant to New York Real Property Tax Law, Section 520, the property is subject to a pro-rated tax due to exemption removal.
19. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations and dimensions.
20. Generate and mail change in assessed value notices with the publication of the December 1<sup>st</sup> Tentative roll.
21. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).
22. Schedule and enter into a database all assessment grievances for hearing before Board of Assessment Review (BAR); mail notice of hearing to owner; supply BAR with schedules and property information.
23. Process and enter into RPS computer system all Board of Assessment Review changes.
24. Enter all final changes and prepare the March 1<sup>st</sup> Final roll.
25. Notify property owners of the Board of Assessment Review decision on assessment challenges.
26. Represent the City's interest in all Small Claim Assessment Review (SCAR) appeals and Certiorari Proceeding appeals to the decisions of the Board of Assessment Review.
27. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
28. Provide property data, ownership and mailer information for governmental agencies inside and outside of City Hall.
29. Work with the City's data processing department to provide data via the City's website and the City's database relevant to property in the City. Data is utilized by City agencies such as Police, Fire, User Fee Office, Inspections, Community Development, etc.

30. Maintain data on properties within the Transit Mall (Downtown) district and prepare a tentative Transit Mall roll. Notify all property owners of tentative roll data, enter any corrections to the tentative roll data; produce a final Transit Mall roll and provide Erie County with a copy for Transit Mall charge billing and collection.
31. Provide Water Department with a list of properties eligible for discounted water charges due to Senior Citizen exemption status.
32. Provide Erie County with an assessment roll to generate Erie County tax bills and provide periodic ownership and mailer information updates.

#### **Description of Activities-Taxation**

1. Prepare and mail City Tax and Sewer Rent bills, both current and arrears, and maintain all associated records.
2. Prepare and mail Local Assessment bills, which include grass and weed cuttings, tree cuttings, sidewalks, and demolitions and maintain all associated records.
3. Prepare and mail Bailey/Amherst Special Assessment District bills, both current and arrears, and maintain all associated records.
4. Compile data, prepare and analyze financial and statistical tax and sewer rent records, which include maintaining technical tax accounting operations and maintaining control ledger accounts.
5. Prepare and file Bankruptcy Petitions and process bills for all Bankruptcy Accounts according to the United States Bankruptcy Courts, and maintain all associated records.
6. Calculate, prepare and mail all P.I.L.O.T. bills (payment in lieu of taxes), both current and delinquent, and maintain all associated records.
7. Maintain all files and prepare payments for all Court Order Accounts as stipulated by County Court.
8. Maintain files and prepare all letters to customers regarding payments that are short or over, pursuant to Real Property Tax Laws.
9. Calculate, inspect and verify completed tax rolls and tax bills.
10. Prepare data and statistics for tax foreclosure action by the City.
11. Prepare and issue delinquent tax notices pursuant to Section 28.
12. Calculate, adjust and verify taxes due to Certiorari Proceedings, Chapter XI of the City Ordinance and section 520 of the Real Property Tax Law.
13. Process payments received by mail and from The Division of Treasury.
14. Maintain and update mailer, that is, direct on-line input of mailer changes for City, Sewer, User Fee, and County billing.
15. Provide information to the public taxpayers and various governmental agencies as to the mailing address of tax bills.
16. Assist the taxpayers, general public and various governmental agencies, tax servicing companies and title companies seeking information concerning City Taxes, Sewer Rents, Local Assessments, P.I.L.O.T., Court Orders, 520's, and Foreclosures via telephone and in person.
17. Prepare and maintain files, reports, letters, and journals relating to the payment of tax arrears.
18. Prepare and maintain all Third Party Notification information.
19. Prepare and mail all receipts pertaining to City Tax and Sewer rent for the City.

## Work Program Statistics

<b>TAXATION</b>	<b>Actual 2004-2005</b>	<b>Estimated 2005-2006</b>	<b>Projected 2006-2007</b>
Incoming Telephone Calls - Entire Department	25,000*	28,000*	28,000
Information & Statements on Accounts:			
Current Tax & Sewer Rent	41,256	41,457	43,500
Arrears Tax & Sewer Amounts, Foreclosures	43,344	46,165	49,150
Mailing Address Changes	6,906	7,100	7,500
Real Property Tax & Sewer Rent Bills	88,161	87,879	87,105
Delinquent Tax Notices	20,460	21,151	20,000
Foreclosure Notices	70,363	30,294	30,000
Over & Short Letters	3,814	3,900	3,900
NY RPTL Section 520 Letters Sent	703	873	726
Personal Service - Man Years:			
Commissioner of Assessment & Taxation	1	1	1
Assessment Division (includes Exemptions)	20	19	19
Tax Division	9	11	11

\*Estimate based on incomplete monthly reporting

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
RECOMMENDED BUDGET 2006-2007

	2001-2002 ACTUAL AMOUNT	2002-2003 ACTUAL AMOUNT	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ADOPTED BUDGET	2006-2007 MAYOR'S RECOMMENDED
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06 ASSESSMENT						
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ASSESSORS OFFICE						
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10647001 ASSESSORS OFFICE PS						
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411001 ANNUAL SALARY	1,106,013.01	1,062,034.47	1,148,901.31	1,128,836.88	1,153,179.00	1,145,706.00
412002 HOURLY SALARY	98,558.32	102,910.68	75,378.89	77,858.83	76,000.00	136,350.00
413001 OVERTIME	11,761.08	28,787.12	14,195.79	21,211.87	20,000.00	25,000.00
413003 ACTING TIME	109.01	1,340.45	.00	548.24	.00	.00
414001 LONGEVITY	21,150.00	23,262.81	22,574.16	22,375.00	22,775.00	21,075.00
414007 PERFECT ATTENDANCE INCENTIVE	8,525.06	8,014.99	7,666.10	7,187.87	8,500.00	7,900.00
415001 AUTOMOBILE ALLOWANCE	21,960.00	23,847.00	17,604.00	16,211.40	17,800.00	23,400.00
TOTAL 10647001 ASSESSORS OFFICE PS	1,268,076.48	1,250,197.52	1,286,320.25	1,274,230.09	1,298,254.00	1,359,431.00
10647004 ASSESSORS OFFICE TR						
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458001 TRANSPORTATION	.00	431.00	.00	.00	.00	300.00
458002 MEALS & LODGING	.00	.00	.00	.00	.00	800.00
458003 REGISTRATION & MEMBERSHIP FE	.00	.00	.00	.00	150.00	5,125.00
TOTAL 10647004 ASSESSORS OFFICE TR	.00	431.00	.00	.00	150.00	6,225.00
10647005 ASSESSORS OFFICE SP						
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461001 OFFICE SUPPLIES	70,796.10	37,372.45	46,253.57	88,665.97	116,880.00	127,770.00
461002 CONTRACT VENDOR SUPPLIES	6,415.19	4,218.94	5,922.03	5,438.15	8,005.00	9,165.00
461005 PHOTO & DRAFTING SUPPLIES	.00	.00	.00	69.61	.00	280.00
464000 PERIODICALS	552.95	704.00	272.00	289.00	600.00	1,100.00
TOTAL 10647005 ASSESSORS OFFICE SP	77,764.24	42,295.39	52,447.60	94,462.73	125,485.00	138,315.00
10647006 ASSESSORS OFFICE SV						
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432004 ENGINEER & TECHNICAL SERVICE	115,414.00	73,636.00	17,500.00	.00	.00	.00
443301 MACHINERY & EQUIP REPAIRS	.00	119.21	7.52	33.67	120.00	120.00
443400 EQUIP MAINTENANCE CONTRACTS	258.00	129.00	258.00	258.00	258.00	4,380.00
444101 RENTAL LAND & BUILDINGS	1,700.00	1,780.00	1,870.00	1,840.00	2,760.00	3,150.00

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 RECOMMENDED BUDGET 2006-2007

	2001-2002 ACTUAL AMOUNT	2002-2003 ACTUAL AMOUNT	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ADOPTED BUDGET	2006-2007 MAYOR'S RECOMMENDED
454000 ADVERTISING	61,667.15	43,030.29	42,650.80	89,546.91	113,195.00	113,615.00
455000 PRINTING & BINDING	4,025.50	330.00	2,468.49	64.00	4,367.00	5,775.00
455100 INTERNAL PRINT SHOP	1,898.45	2,077.39	3,456.27	3,911.28	4,135.00	4,800.00
480000 OTHER SERVICES	642.09	1,502.37	3,148.20	201.86	2,050.00	9,405.00
TOTAL 10647006 ASSESSORS OFFICE SV	185,605.19	122,604.26	71,359.28	95,855.72	126,885.00	141,245.00
10647007 ASSESSORS OFFICE CO						
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474100 EQUIPMENT	.00	.00	14,971.39	2,353.20	849.00	.00
TOTAL 10647007 ASSESSORS OFFICE CO	.00	.00	14,971.39	2,353.20	849.00	.00
TOTAL ASSESSORS OFFICE	1,531,445.91	1,415,528.17	1,425,098.52	1,466,901.74	1,551,623.00	1,645,216.00

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 RECOMMENDED BUDGET 2006-2007

	2001-2002 ACTUAL AMOUNT	2002-2003 ACTUAL AMOUNT	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ADOPTED BUDGET	2006-2007 MAYOR'S RECOMMENDED
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TAX OFFICE						
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10648007 TAX OFFICE CO						
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474100 EQUIPMENT	.00	12,929.90	2,759.80	8,935.63	.00	.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00	.00
TOTAL 10648007 TAX OFFICE CO	.00	12,929.90	2,759.80	8,935.63	.00	.00
TOTAL TAX OFFICE	.00	12,929.90	2,759.80	8,935.63	.00	.00
TOTAL 06 ASSESSMENT	1,531,445.91	1,428,458.07	1,427,858.32	1,475,837.37	1,551,623.00	1,645,216.00



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CITY OF BUFFALO  
MAYOR RECBUDGET REQUESTS

PAGE 1  
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BUDGET PROJECTION 20607 City of Buffalo Budget Projection

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	MAYOR REC	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	.00	1,094,079.00	1,145,706.00	.00
	1000-06-1047-0000-1-00-0-40-411-001-	COMMISSIONER OF ASSESSMENT - STEP 5	1.00	74,405.00	74,405.00	
		SENIOR TAX ADMINSTRATOR - STEP 1	.00	50,487.00	.00	
		SUPERVISING ASSESSOR - STEP 5	1.00	54,221.00	54,221.00	
		SENIOR ASSESSOR - STEP 5	1.00	51,200.00	51,200.00	
		ASSESSOR - STEP 5	6.00	47,203.00	283,218.00	
		REAL PROPERTY APPRAISER - STEP 5	1.00	42,836.00	42,836.00	
		IN REM SPECIALIST - STEP 5	1.00	39,379.00	39,379.00	
		ASSOCIATE TAX CLERK - STEP 5	1.00	35,063.00	35,063.00	
		SENIOR TAX CLERK - STEP 5	2.00	31,694.00	63,388.00	
		SENIOR ACCOUNT CLERK STENO - STEP 5	1.00	31,153.00	31,153.00	
		ACCOUNT CLERK-TYPIST - STEP 1	1.00	26,271.00	26,271.00	
		ACCOUNT CLERK-TYPIST - STEP 5	1.00	29,269.00	29,269.00	
		ASSISTANT TO ASSESSOR - STEP 5	2.00	29,269.00	58,538.00	
		JUNIOR DATA CONTROL CLERK - STEP 4	2.00	27,784.00	55,568.00	
		JUNIOR DATA CONTROL CLERK - STEP 5	1.00	28,493.00	28,493.00	
		PRINCIPAL ASSESSOR - STEP 5	1.00	57,088.00	57,088.00	
		ASSESSOR - STEP 4	1.00	45,545.00	45,545.00	
		REAL PROPERTY APPRAISER - STEP 2	1.00	39,087.00	39,087.00	
		ASSISTANT TO ASSESSOR - STEP 1	1.00	26,271.00	26,271.00	
		CLERK - STEP 1	1.00	25,162.00	25,162.00	
		ACCOUNT CLERK - STEP 1	2.00	26,271.00	52,542.00	
		ACCOUNT CLERK - STEP 2	1.00	27,009.00	27,009.00	
		ACCOUNT CLERK - STEP 4	.00	28,505.00	.00	
		BUDGET CEILING:			.00	
		TOTALS:	.00	1,094,079.00	1,145,706.00	.00