

## DEPARTMENT OF ASSESSMENT & TAXATION

### ASSESSORS OFFICE

### FUNCTION

1047

APPROPRIATIONS	\$	2,272,702
FRINGES	\$	518,976
TOTAL APPROPRIATIONS	\$	<u>2,791,678</u>
REVENUE	\$	<u>1,524,030</u>
NET	\$	<u><u>(1,267,648)</u></u>

**DEPARTMENT OF ASSESSMENT AND TAXATION**

**Division of Assessment and Taxation**

**Division#06-1047**

**GOALS**

1. 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 through Annual Reassessment.
2. Continue to maintain real estate transfer data and property inventory information for future assessments on the RPS computer database.
3. Maintain the sales analysis program in the RPS database that will provide sales data utilized in determining property values.
4. Produce a pictorial inventory of all real property in the City of Buffalo for use in assessing property and other city agency needs.
5. Increase timely, efficient and comprehensive taxpayer service.
6. Issue current and arrears bills for City tax and sewer rent charges.
7. Continue rapid processing of senior citizen, veteran, disabled, STAR and over 50 other types of exemptions (religious, educational, charitable, limited profit housing, etc).
8. Continue "In Rem" foreclosure auction to facilitate collection of city tax, sewer rent, user fee and water/sewer charges.
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) programs.
11. Maintain assessment and property data available to public via the city website.
12. Establish and maintain a database of property owners and their mailing address.

## DEPARTMENT OF ASSESSMENT AND TAXATION

### ACTIVITIES

#### **ASSESSMENT FUNCTION**

1. Review deed transfers and record new owner, owner mailer and tax bill mailing address on the New York State RPS computer system. Generate and mail to new owners sales verification surveys and exemption information sheets.
2. Annually review assessed values citywide identifying geographic areas where assessments are inequitable and field re-inspect and reappraise those properties using market sales, cost and/or income and expense methods to value. Under the New York State assessment aid program, all property must be re-inspected and re-appraised at least once in a 6-year cycle.
3. Review all permits and field inspect additions, demolitions; fire-damaged structures and rehabs for inventory changes and adjustments to assessed value.
4. Mail and process annually new and renewal applications for all Senior Citizen, Enhanced and Basic STAR, Disability, Veteran, clergy, religious, business, Not-for-profit and other exemptions. Mail certified reminders to all non-responding property owners.
5. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions, 485B Business exemptions, Historic Preservation exemptions; Mixed Use exemptions and Empire Zone exemptions.
6. On the New York State RPS computer system enter all inventory and value changes resulting from annual reassessment field review, all inventory and money changes from permits and all exemption changes from the annual renewal/re-certification exemption process.
7. 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.
8. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations and dimensions.
9. With the publication of the December 1<sup>st</sup> Tentative roll, generate and mail “increase or decrease in assessed value” notices pursuant to state law.
10. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR). Schedule and enter all assessment grievances for BAR hearings and mail notice of hearing to owner.
11. Process and enter into RPS computer system all Board of Assessment Review assessment changes and prepare the March 1<sup>st</sup> Final roll. Notify property owners of the Board of Assessment Review decision on assessment challenges.
12. 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.
13. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
14. 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.

15. 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.
16. Provide Erie County with an assessment roll to generate Erie County tax bills and provide periodic ownership and mailer information updates.

### **TAX FUNCTION**

1. Prepare and mail City Tax and Sewer Rent bills, both current and arrears, and maintain all associated records.
2. Prepare, mail, and maintain all associated records of Third Party Notification information Local Assessment bills, which include grass and weed cuttings, tree cuttings, sidewalks, demolitions, Bailey/Amherst Special Assessment District bills, both current and arrears
3. 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.
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. Calculate, prepare and mail all P.I.L.O.T. bills (payment in lieu of taxes), both current and delinquent.
6. Maintain all files and prepare payments for all Court Order Accounts as stipulated by County Court.
7. Maintain files and prepare all letters to customers regarding payments that are short or over, pursuant to Real Property Tax Laws.
8. Calculate, inspect and verify completed tax rolls and tax bills.
9. Prepare data and statistics for tax foreclosure action by the City.
10. Prepare and issue delinquent tax notices pursuant to Section 28 of the City of Buffalo Charter.
11. Calculate, adjust and verify taxes due to Certiorari Proceedings, Chapter XI of the City Ordinance and section 520 of the Real Property Tax Law, Small Claims and Correction of Errors.
12. Process payments received by mail and from The Division of Treasury.
13. Maintain and update mailer, that is, direct on-line input of mailer changes for City, Sewer, User Fee, and County billing. Provide information to the public taxpayers and various governmental agencies as to the mailing address of tax bills.
14. 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.
15. Prepare and maintain files, reports, letters, journals, and mail all receipts pertaining to City Tax and Sewer rent for the City relating to the payment of tax arrears

**DEPARTMENT OF ASSESSMENT AND TAXATION**  
**WORK PROGRAM STATISTICS**

	<b>Actual 2005-2006</b>	<b>Actual 2006-2007</b>	<b>Estimate 2007-2008</b>
Incoming Telephone Calls – Entire Department	28,000*	28,000*	28,000*
<b>TAXATION FUNCTION</b>			
Information & Statements on Current Tax & Sewer Rent Charges	41,457	43,500	43,000
Information & Statements on Arrears Tax & Sewer Rents, Foreclosures	46,165	49,150	50,000
Mailing Address Changes	7,100	7,000	7,000
Real Property Tax & Sewer Rent Bills	87,819	87,103	86,542
Delinquent Tax Notices	21,151	20,795	20,700
Foreclosure Notices	82,804	113,400	113,000
Over & Short Letters	3,918	3,900	3,900
NY RPTL Section 520 Letters Sent	731	703	700
<b>ASSESSMENT FUNCTION</b>			
Total Sites Field Reviewed for Annual Reassessment	18,929	20,496	20,000
Foreclosure Parcels Field Reviewed	4,312	3,085	4,000
Permits Reviewed	3,852	3,800	3,800
Assessment Change Notices	7,216	14,741	14,000
Hearings:			
Board of Assessment Review Challenges	1,825	2,965	2,000
Small Claims Assessment Review	78	39	100
Certiorari Proceedings	104	287	300
Real Estate Transfers – RP5217 Form	8,926	8,900	8,900
Total of All Exemptions Maintained	78,109	70,609	70,747
Senior Citizen Low Income Exemption & Enhanced (Senior) STAR Exemption	7,640	7,212	6,856
Enhanced (Senior) STAR Exemption only	2,731	2,383	2,696
Basic STAR Exemption	29,603	30,347	31,082
Veterans Exemption	7,585	7,279	7,089
* Estimate based on incomplete monthly reporting			

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2007-2008 MAYOR RECOMMENDED

	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ACTUAL AMOUNT	2006-2007 ADOPTED BUDGET	2006-2007 YEAR TO DATE APRIL 2007	2007-2008 MAYOR RECOMMENDED
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06 ASSESSMENT						
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1047 ASSESSORS OFFICE						
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10647001 ASSESSORS OFFICE PS						
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411001 ANNUAL SALARY	1,148,901.31	1,128,836.88	1,135,526.14	1,205,356.00	874,585.27	1,225,860.00
412002 HOURLY SALARY	75,378.89	77,858.83	90,574.88	136,350.00	63,514.80	136,350.80
413001 OVERTIME	14,195.79	21,211.87	27,009.20	25,000.00	47,315.14	55,000.00
413003 ACTING TIME	.00	548.24	.00	.00	.00	.00
414001 LONGEVITY	22,574.16	22,375.00	21,325.00	21,075.00	13,325.00	19,225.00
414007 PERFECT ATTENDANCE INCENTIVE	7,666.10	7,187.87	9,130.91	7,900.00	.00	9,100.00
415001 AUTOMOBILE ALLOWANCE	17,604.00	16,211.40	12,378.60	23,400.00	9,648.00	26,280.00
TOTAL 10647001 ASSESSORS OFFICE PS	1,286,320.25	1,274,230.09	1,295,944.73	1,419,081.00	1,008,388.21	1,471,815.80
10647004 ASSESSORS OFFICE TR						
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458001 TRANSPORTATION	.00	.00	.00	300.00	.00	300.00
458002 MEALS & LODGING	.00	.00	.00	800.00	.00	800.00
458003 REGISTRATION & MEMBERSHIP FE	.00	.00	.00	5,125.00	1,825.00	4,925.00
TOTAL 10647004 ASSESSORS OFFICE TR	.00	.00	.00	6,225.00	1,825.00	6,025.00
10647005 ASSESSORS OFFICE SP						
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461001 OFFICE SUPPLIES	46,253.57	88,665.97	68,121.56	127,770.00	33,165.39	562,904.43
461002 CONTRACT VENDOR SUPPLIES	5,922.03	5,438.15	4,986.92	9,165.00	1,462.16	10,375.00
461005 PHOTO & DRAFTING SUPPLIES	.00	69.61	.00	280.00	29.82	300.00
464000 PERIODICALS	272.00	289.00	314.50	1,100.00	934.50	1,400.00
TOTAL 10647005 ASSESSORS OFFICE SP	52,447.60	94,462.73	73,422.98	138,315.00	35,591.87	574,979.43
10647006 ASSESSORS OFFICE SV						
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432004 ENGINEER & TECHNICAL SERVICE	17,500.00	.00	.00	.00	.00	.00
443301 MACHINERY & EQUIP REPAIRS	7.52	33.67	.00	120.00	1,000.00	500.00
443400 EQUIP MAINTENANCE CONTRACTS	258.00	258.00	495.00	4,380.00	4,861.45	4,880.00
444101 RENTAL LAND & BUILDINGS	1,870.00	1,840.00	2,760.00	3,150.00	3,150.00	3,150.00

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 2007-2008 MAYOR RECOMMENDED

	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ACTUAL AMOUNT	2006-2007 ADOPTED BUDGET	2006-2007 YEAR TO DATE APRIL 2007	2007-2008 MAYOR RECOMMENDED
454000 ADVERTISING	42,650.80	89,546.91	63,059.00	113,615.00	76,099.42	168,675.00
455000 PRINTING & BINDING	2,468.49	64.00	.00	5,775.00	162.00	17,517.00
455100 INTERNAL PRINT SHOP	3,456.27	3,911.28	2,854.36	4,800.00	2,236.20	10,645.00
480000 OTHER SERVICES	3,148.20	201.86	1,660.00	9,405.00	1,875.00	10,265.00
TOTAL 10647006 ASSESSORS OFFICE SV	71,359.28	95,855.72	70,828.36	141,245.00	89,384.07	215,632.00
10647007 ASSESSORS OFFICE CO						
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474100 EQUIPMENT	14,971.39	2,353.20	660.38	.00	.00	4,250.00
TOTAL 10647007 ASSESSORS OFFICE CO	14,971.39	2,353.20	660.38	.00	.00	4,250.00
TOTAL 1047 ASSESSORS OFFICE	1,425,098.52	1,466,901.74	1,440,856.45	1,704,866.00	1,135,189.15	2,272,702.23

CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 2007-2008 MAYOR RECOMMENDED

	2003-2004 ACTUAL AMOUNT	2004-2005 ACTUAL AMOUNT	2005-2006 ACTUAL AMOUNT	2006-2007 ADOPTED BUDGET	2006-2007 YEAR TO DATE APRIL 2007	2007-2008 MAYOR RECOMMENDED
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1048 TAX OFFICE						
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10648007 TAX OFFICE CO						
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474100 EQUIPMENT	2,759.80	8,935.63	1,553.92	.00	.00	.00
TOTAL 10648007 TAX OFFICE CO	2,759.80	8,935.63	1,553.92	.00	.00	.00
TOTAL 1048 TAX OFFICE	2,759.80	8,935.63	1,553.92	.00	.00	.00
TOTAL 06 ASSESSMENT	1,427,858.32	1,475,837.37	1,442,410.37	1,704,866.00	1,135,189.15	2,272,702.23

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CITY OF BUFFALO  
MAYOR RECBUDGET REQUESTS

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BUDGET PROJECTION 20708 2007-2008 CITY OF BUFFALO - BUDGET REQUESTS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	MAYOR REC	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	.00	1,114,791.00	1,225,860.00	.00
		1000-06-1047-0000-1-00-0-40-411-001-				
		3 NEW POSITIONS - INCREASES IN DUTIES UNDER REAL PROPERTY TAX LAW RPTL SECTION 1125 LEGAL NOTIFICATIONS IN FORECLOSURE ACTIONS HAVE BEEN EXPANDED DUE TO A SUPREME COURT CASE, REQUIRING RESEARCH/REMAILING OF RETURNED NOTICES TO OWNERS. RPTL SECT 511 REQUIRES MAILING OF DISCLOSURE NOTICES TO ALL PROPERTIES AND INFORMAL REVIEW EVERY 3 YEARS IN ADDITION TO ANNUAL REASSESSMENT INCREASING VALUATION WORKLOAD. INCREASING NUMBERS OF COURT ORDERS AND BANKRUPTCY CASES INCREASED MONTHLY PAYMENT ACCOUNTS TO PROCESS & BALANCE. THE ACCOUNT CLERK TYPIST JOB WILL HELP WITH THE EXTRA TASKS AND EASE THE BURDENS SPREAD OVER THE REMAINING STAFF WHEN JOBS WERE CUT IN RECENT YEARS, THE ASSESSOR POSITIONS WILL REDISTRIBUTE DISTRICT ASSESSING WORK ASSIGNED TO MANAGER POSITIONS IN ADDITION TO THEIR EXISTING DUTIES WHEN JOBS WERE ELIMINATED THROUGH RETIREMENT INCENTIVES.				
		COMMISSIONER OF ASSESSMENT - STEP 5	1.00	74,405.00	74,405.00	
		TAX ADMINSTRATOR - STEP 1	1.00	47,629.00	47,629.00	
		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	
		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	
		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	3.00	26,271.00	78,813.00	
		JR. DATA CONTROL CLERK - STEP 1	1.00	25,677.00	25,677.00	
		ASSESSOR - STEP 1	1.00	40,670.00	40,670.00	
		ASSOCIATE TAX CLERK - STEP 1	1.00	30,472.00	30,472.00	
		SENIOR TAX ADMINSTRATOR	1.00	.00	.00	
		B MICHAUX ONLY				
		BUDGET CEILING:			.00	
		TOTALS:	.00	1,114,791.00	1,225,860.00	.00