

## DEPARTMENT OF ASSESSMENT & TAXATION

<b>ASSESSORS OFFICE</b>	<b>FUNCTION</b>	<b>1047</b>
APPROPRIATIONS	\$	1,956,280
FRINGES	\$	623,458
TOTAL APPROPRIATIONS	\$	<u>2,579,738</u>
REVENUE	\$	1,539,030
NET	\$	<u><u>(1,040,708)</u></u>

**DEPARTMENT 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.
2. Continue to maintain real estate transfer data and property inventory information for future assessments.
3. Maintain a sales analysis program that will provide sales data utilized in forecasting future 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 numerous other exemption programs.
8. Continue "In Rem" foreclosure auction to facilitate collection of city tax, sewer rent, user fee and water/sewer charges.
9. Continue to maintain the RPS computerized property accounting and roll preparation system.
10. Maintain records and assessment data utilized in creation of the separate Transit Mall assessment roll.
11. Maintain the separate records and billings for the City and Erie County Industrial Development Agency "payment in lieu of taxes" (PILOT) program.
12. Provide the public with city assessment data via the City's website.
13. Establish and maintain a database of property owners and their mailing address.
14. Continue work with MIS to implement a new MUNIS financial package to consolidate billing and receipting functions.

## DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

### 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. Run sales analysis city-wide to determine if assessed values are reflective of current market values, fair and equitable.
3. Produce comparable sales documents for each property and field review each parcel, noting inventory data and assessed value changes.
4. 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.
5. Under the New York state aid program re-inspect and reappraise all property at least once in a 6 year cycle.
6. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
7. 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.
8. 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.
9. 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.
10. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations and dimensions.
11. Generate and mail "change in assessed value" notices with the publication of the December 1<sup>st</sup> Tentative roll.
12. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).
13. 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.
14. Notify property owners of the Board of Assessment Review decision on assessment challenges.
15. 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.
16. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
17. 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.
18. 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.
19. Provide Water Department with a list of properties eligible for discounted water charges due to Senior Citizen exemption status.

## **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. 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. Prepare and file Bankruptcy Petitions and process bills for all Bankruptcy Accounts according to the United States Bankruptcy Courts, and maintain all associated records.
5. Calculate, prepare and mail all P.I.L.O.T. (payment in lieu of taxes) bills, both current and delinquent, and maintain all associated records.
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 Charter and Code.
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.
12. Process payments received by mail and from the Division of Treasury.
13. Maintain and update mailer; direct on-line input of mailer changes for City, Sewer, User Fee, and County billing.
14. Provide information regarding tax bill mailing addresses to the public and various governmental agencies.
15. Assist taxpayers, the 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.
16. Prepare and maintain files, reports, letters, and journals relating to the payment of tax arrears.
17. Prepare and mail all receipts pertaining to City Tax and Sewer rent for the City.

CITY OF BUFFALO  
CITY OF BUFFALO - GENERAL FUND  
2011-2012 ADOPTED BUDGET

	2007-2008 ACTUAL AMOUNT	2008-2009 ACTUAL AMOUNT	2009-2010 ACTUAL AMOUNT	2010-2011 ADOPTED BUDGET	2010-2011 YTD 06/20/2011	2011-2012 ADOPTED BUDGET
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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	1,214,397.99	1,342,112.79	1,357,530.67	1,459,226.00	1,226,508.52	1,428,531.00
412002 HOURLY SALARY	80,372.29	87,405.32	92,044.83	112,000.00	95,824.47	112,000.00
413001 OVERTIME	49,225.79	47,266.06	54,844.36	50,000.00	21,861.92	50,000.00
413003 ACTING TIME	.00	.00	3,106.23	.00	1,114.25	.00
414001 LONGEVITY	21,789.60	19,850.00	21,716.78	21,800.00	20,130.34	17,925.00
414007 PERFECT ATTENDANCE INCENTIVE	8,973.09	9,058.52	10,121.15	13,198.00	.00	11,529.00
415001 AUTOMOBILE ALLOWANCE	10,536.00	18,846.00	17,928.00	16,944.00	17,127.00	23,400.00
TOTAL 10647001 ASSESSORS OFFICE PS	1,385,294.76	1,524,538.69	1,557,292.02	1,673,168.00	1,382,566.50	1,643,385.00
10647003 ASSESSORS OFFICE UTILITIES						
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441004 TELEPHONE	.00	.00	.00	.00	5,788.77	9,600.00
TOTAL 10647003 ASSESSORS OFFICE UTILITIES	.00	.00	.00	.00	5,788.77	9,600.00
10647004 ASSESSORS OFFICE TR						
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458001 TRANSPORTATION	.00	.00	.00	300.00	.00	.00
458002 MEALS & LODGING	.00	.00	.00	400.00	.00	.00
458003 REGISTRATION & MEMBERSHIP FE	1,701.00	1,085.00	585.00	4,385.00	85.00	385.00
TOTAL 10647004 ASSESSORS OFFICE TR	1,701.00	1,085.00	585.00	5,085.00	85.00	385.00
10647005 ASSESSORS OFFICE SP						
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461001 OFFICE SUPPLIES	68,314.59	65,031.66	62,461.91	52,300.00	32,000.76	52,300.00
461002 CONTRACT VENDOR SUPPLIES	2,866.01	4,088.05	4,820.55	9,545.25	2,836.56	9,545.25
461005 PHOTO & DRAFTING SUPPLIES	.00	.00	.00	300.00	.00	.00
464000 PERIODICALS	1,137.00	1,021.50	787.50	1,025.00	850.00	1,575.00
TOTAL 10647005 ASSESSORS OFFICE SP	72,317.60	70,141.21	68,069.96	63,170.25	35,687.32	63,420.25
10647006 ASSESSORS OFFICE SV						
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CITY OF BUFFALO  
 CITY OF BUFFALO - GENERAL FUND  
 2011-2012 ADOPTED BUDGET

	2007-2008 ACTUAL AMOUNT	2008-2009 ACTUAL AMOUNT	2009-2010 ACTUAL AMOUNT	2010-2011 ADOPTED BUDGET	2010-2011 YTD 06/20/2011	2011-2012 ADOPTED BUDGET
432004 ENGINEER & TECHNICAL SERVICE	.00	.00	.00	.00	.00	.00
443301 MACHINERY & EQUIP REPAIRS	6.78	.00	.00	250.00	.00	250.00
443400 EQUIP MAINTENANCE CONTRACTS	10,408.00	6,544.00	5,459.00	6,475.00	6,235.00	6,025.00
444101 RENTAL LAND & BUILDINGS	3,150.00	3,244.50	3,340.50	3,505.00	3,505.00	3,685.00
454000 ADVERTISING	119,650.47	149,873.40	156,046.05	122,950.00	143,071.24	173,975.00
455000 PRINTING & BINDING	10,106.00	6,527.66	.00	14,275.00	60,966.15	10,110.00
455100 INTERNAL PRINT SHOP	3,243.09	2,861.70	2,969.00	12,820.00	4,980.65	9,820.00
480000 OTHER SERVICES	52,077.55	17,473.37	31,878.38	35,575.00	38,864.00	35,625.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00	.00
TOTAL 10647006 ASSESSORS OFFICE SV	198,641.89	186,524.63	199,692.93	195,850.00	257,622.04	239,490.00
10647007 ASSESSORS OFFICE CO						
474100 EQUIPMENT	3,568.00	.00	.00	1,200.00	.00	.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00	.00
TOTAL 10647007 ASSESSORS OFFICE CO	3,568.00	.00	.00	1,200.00	.00	.00
TOTAL 1047 ASSESSORS OFFICE	1,661,523.25	1,782,289.53	1,825,639.91	1,938,473.25	1,681,749.63	1,956,280.25

BUDGET PROJECTION 21112 CITY OF BUFFALO - BUDGET PROJECTIONS 2011 - 2012

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	PERCENT CHANGE	
10647001411001		ASSESS PS ANNUAL SAL	1,440,261.38	.00	1,428,531.00	-.81
	1000-06-1047-0000-1-00-0-40-411001-					
		SUPERVISING ASSESSOR - STEP 3	1.00	58,383.00	58,383.00	
		SENIOR ASSESSOR - STEP 3	1.00	55,597.00	55,597.00	
		ASSESSOR - STEP 5	5.00	55,313.00	276,565.00	
		IN REM SPECIALIST - STEP 5	1.00	46,507.00	46,507.00	
		SENIOR ACCOUNT CLERK STENO - STEP 5	1.00	37,249.00	37,249.00	
		ACCOUNT CLERK-TYPIST - STEP 2	5.00	32,584.00	162,920.00	
		ASSISTANT TO ASSESSOR - STEP 5	3.00	35,127.00	105,381.00	
		JUNIOR DATA CONTROL CLERK - STEP 2	1.00	31,874.00	31,874.00	
		PRINCIPAL ASSESSOR - STEP 5	1.00	66,439.00	66,439.00	
		ASSESSOR - STEP 4	1.00	53,446.00	53,446.00	
		REAL PROPERTY APPRAISER - STEP 2	1.00	46,179.00	46,179.00	
		CLERK - STEP 2	1.00	31,257.00	31,257.00	
		JR. DATA CONTROL CLERK - STEP 5	1.00	34,255.00	34,255.00	
		ASSESSOR - STEP 2	2.00	49,733.00	99,466.00	
		ASSOCIATE TAX CLERK - STEP 5	1.00	41,649.00	41,649.00	
		REAL PROPERT APPRAISER STEP 5	1.00	50,398.00	50,398.00	
		SENIOR TAX CLERK STEP 5	2.00	37,858.00	75,716.00	
		SR. TAX ADMINISTRATOR STEP 5	1.00	69,321.00	69,321.00	
		COMMISSIONER OF ASSESSMENT - STEP 5	1.00	85,929.00	85,929.00	
		BUDGET CEILING:			1,440,261.38	
		TOTALS:	1,440,261.38	.00	1,428,531.00	-.81

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