

**DEPARTMENT OF ASSESSMENT & TAXATION**

**ASSESSORS OFFICE**

**FUNCTION**

**1047**

APPROPRIATIONS	\$	3,950,892
FRINGES	\$	872,420
TOTAL APPROPRIATIONS	\$	<u>4,823,312</u>
REVENUE	\$	1,431,350
NET	\$	<u><u>(3,391,962)</u></u>

# **DEPARTMENT OF ASSESSMENT & 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, and 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.

## **Activities for 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. Review all sales to determine if arm's length and reliable for use in valuating similar properties and field review property to verify inventory.
3. Build and test models for use in CAMA (computer assisted mass appraisal) to value properties where assessments are not fair and equitable.
4. Produce comparable sales documents for each property and field review each parcel, noting inventory data changes and assessed value changes.
5. Enter all inventory and value changes as a result of annual reassessment field review on the New York State RPS computer system. Review all permits and field inspects additions, demolitions; fire damaged structures and rehabs for inventory changes and Mail renewal applications annually for all Senior Citizen, Enhanced STAR and Disability exemptions.
6. Process all returned exemption renewals for income eligibility and adjust percentage of exemption accordingly. Mail certified reminders to all non-respondents.
7. Mail exemption qualification forms to all not-for-profit organizations that must re-qualify annually. Process the exemption returns.
8. Mail and process returned Veteran exemption continuing eligibility post cards.
9. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
10. Enter in the New York State RPS computer system all exemption changes resulting from the annual renewal/recertification process.
11. Remove STAR exemptions from property owners who earn in excess of \$500,000 using list provided by state.
12. Enter all newly granted exemptions: Senior Citizen 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.
13. Inspect and process applications for building exemptions such as 485B business exemptions, 235A, Housing rehabilitation exemptions.

## Activities for 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.  
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 maintain all Third Party Notification information.
18. Prepare and mail all receipts pertaining to City Tax and Sewer rent for the City.

## Continued Activities for Assessment

14. 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.
15. Generate complaints to notify owners of pursuant to New York Real Property Tax Laws, Section 520, and the property subject to a prorated tax due to exemption removal.
16. Run sales analysis city-wide to determine if assessed values are reflective of current market values, fair and equitable dimensions.
17. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property location.
18. Generate and mail "change in assessed value" notices with the publication of the December 1<sup>st</sup>, tentative roll.
19. Prepare instruction and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR) Mail notices of hearings. Supply BAR with schedules and property information.
20. Process and enter into RPS computer system all Board of Assess Review changes.
21. Enter all final changes and prepare the March 1st final roll.
22. Notify property owners of the Board of Assessment Review decision on assessment challenges.
23. 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.
24. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
25. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
26. Work with the City's data processing department to provide data via the City's website and City's database relevant to properties.
27. Maintain data on properties within the Transit Mall (Downtown) district and prepare a tentative Transit Mall roll.
28. Notify all property owners of tentative roll change data; produce a final Mall Transit roll and provide Erie County with a copy for Transit Mall charge billing and collection.
29. Provide Water Department with a list of properties eligible for discounted water charges due to senior citizen exemption status.
30. Provide Erie County with an assessment to generate Erie County tax bills and provide periodic ownership and mailer information updates.

## Department of Assessment and Taxation

### Work Program Statistics

<b>Department of Assessment and Taxation</b>	<b>Actual</b>	<b>Projection</b>	<b>Projection</b>
Taxation Function	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>
Information & Statement on Current & Sewer Rent Charges	40,000	40,000	40,000
Information & Statement on Arrears Tax & Sewer Foreclosures	45,000	45,000	45,000
Mailing Address Changes	2,399	3,000	5,000
Real Property Tax & Sewer Rent Bills	85,772	86,000	87,000
Delinquent Tax Notices	14,221	15,000	16,000
Foreclosure Notices	67,8763	75,000	78,000
Over Short Letters	3,207	3,600	3,500
NY RPTL Section 520 Letters Sent	383	400	500
Online Tax Payments	20,177	25,000	30,000
<b>Assessment &amp; Exemption Function</b>			
Total sites Field Reviewed For Annual Reassessment	**	**	**
Foreclosure Parcels Field Reviewed	7,400	4,637	4,500
Permits Reviewed	4,200	4,500	4,500
Assessment Change Notices	952	1,144	1,500
<b>Hearings:</b>			
Board of Assessment Review Challenges	728	513	750
Small Claims Assessment Review	--	--	
Certiorari Proceedings	150	150	150
Real Estate Transfers-RP 5217 Form	5,000	5,798	6,000
Total All Exemptions Maintained	71,237	66,476	70,000
Senior Citizen Low Income Exemptions with Enhanced STAR	5,485	5,487	5,750
Enhanced (Senior)STAR Exemptions Only	2,437	2,436	2500
Veterans Exemptions	6,003	6,047	6100
Basic Star Exemptions Only	30,165	25,385(1)	26,000

\*Based on incomplete monthly reporting

\*\*City no longer performing annual assessment review. City is following a 4 year cycle as the 2011-2012

\*\*\*Depends of status of revaluation project

(1) Number reduced due to property owners who failed to re-register with NYS



City of Buffalo  
 Adopted Budget 2015-2016  
 General Fund

	2013-2014 Actual Amount	2014-2015 Adopted Budget	2014-2015 Revised Budget	2014-2015 Year To Date 6/9/2015	2015-2016 Adopted Budget
<b>1047 ASSESSORS OFFICE TOTAL</b>	<b>1,527,368.64</b>	<b>3,287,156.00</b>	<b>3,299,604.98</b>	<b>1,695,460.66</b>	<b>3,950,892.00</b>
<b>10647001 ASSESSORS OFFICE PS</b>	<b>1,263,566.15</b>	<b>1,606,641.00</b>	<b>1,606,641.00</b>	<b>1,352,312.81</b>	<b>1,828,147.00</b>
411001 ANNUAL SALARY	1,084,982.86	1,421,656.00	1,421,656.00	1,200,857.20	1,643,087.00
412002 HOURLY SALARY	22,513.34	40,000.00	40,000.00	24,754.70	32,500.00
413001 OVERTIME	118,832.43	90,000.00	90,000.00	104,428.78	90,000.00
413003 ACTING TIME	7,168.78	3,200.00	3,200.00	1,224.61	0.00
414001 LONGEVITY	18,112.74	18,325.00	18,325.00	15,163.63	18,900.00
414007 PERFECT ATTENDANCE INCENTIVE	5,719.00	9,800.00	9,800.00	924.89	10,000.00
415001 AUTOMOBILE ALLOWANCE	6,237.00	23,660.00	23,660.00	4,959.00	33,660.00
<b>10647003 ASSESSORS OFFICE UTILITIES</b>	<b>7,389.26</b>	<b>9,600.00</b>	<b>11,180.40</b>	<b>7,741.96</b>	<b>9,600.00</b>
441004 TELEPHONE	7,389.26	9,600.00	11,180.40	7,741.96	9,600.00
<b>10647004 ASSESSORS OFFICE TR</b>	<b>85.00</b>	<b>3,450.00</b>	<b>3,450.00</b>	<b>235.00</b>	<b>3,885.00</b>
458001 TRANSPORTATION	0.00	150.00	150.00	0.00	300.00
458002 MEALS & LODGING	0.00	200.00	200.00	0.00	400.00
458003 REGISTRATION & MEMBERSHIP FEES	85.00	3,100.00	3,100.00	235.00	3,185.00
<b>10647005 ASSESSORS OFFICE SP</b>	<b>8,542.40</b>	<b>27,330.00</b>	<b>19,956.46</b>	<b>9,240.25</b>	<b>23,330.00</b>
461001 OFFICE SUPPLIES	5,441.90	21,330.00	13,885.71	4,076.50	21,330.00
461002 CONTRACT VENDOR SUPPLIES	1,358.00	4,000.00	4,070.75	3,938.75	0.00
464000 PERIODICALS	1,742.50	2,000.00	2,000.00	1,225.00	2,000.00
<b>10647006 ASSESSORS OFFICE SV</b>	<b>247,785.83</b>	<b>623,185.00</b>	<b>641,427.12</b>	<b>311,221.20</b>	<b>2,080,530.00</b>
432004 ENGINEER & TECHNICAL SERVICES	0.00	148,000.00	148,000.00	56,847.50	1,759,150.00
443301 MACHINERY & EQUIP REPAIRS	0.00	1,500.00	1,500.00	0.00	1,000.00
443400 EQUIP MAINTENANCE CONTRACTS	4,724.00	4,940.00	5,250.00	4,744.00	5,250.00
444101 RENTAL LAND & BUILDINGS	6,420.00	6,700.00	6,700.00	6,612.00	7,500.00
444201 RENTAL EQUIPMENT & VEHICLES	6,400.00	0.00	7,555.00	7,555.00	0.00
454000 ADVERTISING	107,679.30	147,900.00	147,900.00	145,535.68	127,700.00
455000 PRINTING & BINDING	77,582.63	234,320.00	244,613.62	52,286.81	105,180.00
455100 INTERNAL PRINT SHOP	3,651.90	6,000.00	6,083.50	2,566.21	8,000.00
456000 OTHER SERVICES	0.00	0.00	0.00	0.00	66,750.00
480000 OTHER SERVICES	41,328.00	73,825.00	73,825.00	35,074.00	0.00
<b>10647007 ASSESSORS OFFICE CO</b>	<b>0.00</b>	<b>1,016,950.00</b>	<b>1,016,950.00</b>	<b>14,709.44</b>	<b>5,400.00</b>
474100 EQUIPMENT	0.00	1,016,950.00	14,709.44	14,709.44	5,400.00
490000 FREEZE FUNDS	0.00	0.00	1,002,240.56	0.00	0.00

BUDGET PROJECTION 21516 CITY OF BUFFALO 2015 - 2016

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	1,421,656.00	.00	1,643,087.00	15.58
	1000-06-1047-0000-1-00-0-40-411001-	SUPERVISING ASSESSOR - STEP 5	1.00	70,474.00	70,474.00	
		(A077)				
		SENIOR ASSESSOR - STEP 1 - VACANT	1.00	57,302.00	57,302.00	
		(A073)				
		ASSESSOR - STEP 5 (A066)	5.00	61,669.00	308,345.00	
		IN REM SPECIALIST - STEP 5 (A044)	1.00	51,851.00	51,851.00	
		SENIOR ACCOUNT CLERK STENO - STEP 5	1.00	41,529.00	41,529.00	
		(A013)				
		ACCOUNT CLERK-TYPIST - STEP 1 - VACANT	2.00	35,403.00	70,806.00	
		(A005)				
		ASSISTANT TO ASSESSOR - STEP 1 (VACANT)	1.00	35,403.00	35,403.00	
		(A005)				
		JUNIOR DATA CONTROL CLERK - STEP 12	2.00	35,247.00	70,494.00	
		(A004)				
		PRINCIPAL ASSESSOR - STEP 5 (A083)	1.00	74,073.00	74,073.00	
		ASSESSOR - STEP 3 (A066)	1.00	57,507.00	57,507.00	
		REAL PROPERTY APPRAISER - STEP 1	.50	49,937.00	24,968.50	
		(VACANT)				
		(A056)				
		CLERK - STEP 2 (A002)	1.00	34,849.00	34,849.00	
		ASSOCIATE TAX CLERK - STEP 4	1.00	44,981.00	44,981.00	
		(A026)				
		SENIOR TAX CLERK STEP 3 (A014)	1.00	39,989.00	39,989.00	
		COMMISSIONER - STEP 5	1.00	95,802.00	95,802.00	
		SENIOR TAX ADMINISTRATOR - STEP 5	1.00	77,286.00	77,286.00	
		(A080)				
		ACCOUNT CLERK TYPIST - STEP 13 (A005)	1.00	36,657.00	36,657.00	
		ASSESSOR (TEMP) - STEP 12 (A066)	1.00	54,838.00	54,838.00	
		SENIOR TAX CLERK - STEP 4 (A014)	1.00	41,095.00	41,095.00	
		ASSISTANT TO ASSESSOR - STEP 5 (A005)	2.00	39,163.00	78,326.00	
		SENIOR TAX CLERK - STEP 1 - NEW (A014)	1.00	37,806.00	37,806.00	
		ADD 1 NEW TO REPLACE LOST SEASONAL CLERKS				
		ASSESSOR - STEP 2 PROV (A066)	1.00	55,448.00	55,448.00	
		CLERK - STEP 1 - NEW (A002)	1.00	34,012.00	34,012.00	
		ADD 1 CLERK TO REPLACE LOST SEASONAL CLERKS				
		ACCOUNT CLERK TYPIST - STEP 1	2.00	35,403.00	70,806.00	
		(A005)				
		ASSESSOR - STEP 1 (A066)	.50	53,471.00	26,735.50	
		TO REPLACE REAL PROPERTY APPRAISOR POSITION WHEN				
		IT BECOMES VACANT.				
		ASSESSOR (Step1 - A066)	.50	53,471.00	26,735.50	
		New position to replace Real Property Appraisor				
		whenthe position becomes vacant.				
		REAL PROPERTY APPRAISOR (Step 1 - A056)	.50	49,937.00	24,968.50	
		BUDGET CEILING:			1,421,656.00	
		TOTALS:	1,421,656.00	.00	1,643,087.00	15.58