

DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

Mission Statement

The Department of Assessment and Taxation is responsible for the implementation of a fair and equitable assessed valuation of all property within the City of Buffalo. The Assessment Department also administers City and State Real Property Tax Exemption programs. The Department of Taxation issues the appropriate annual tax bills predicated on the final assessed value of real property.

Summary

Revenue	\$1,316,350
Appropriations	2,719,166
Fringes	990,445
Total Appropriations	<u>3,709,611</u>
Net	<u>(\$2,393,261)</u>

Goals

1. Maintain fair and equitable assessments on all real property in the City of Buffalo pursuant to New York State Law.
2. Complete City Wide Reassessment Project 2020 Final Roll
3. Continue to maintain real estate transfer data and property inventory information for future assessments.
4. Maintain a sales analysis program that will provide sales data utilized in forecasting future property values.
5. Produce a pictorial inventory of all real property in the City of Buffalo for use in assessing property and other city agency needs.
6. Increase timely, efficient and comprehensive taxpayer service.
7. Issue current and arrears bills for City tax and sewer rent charges.
8. Continue rapid processing of senior citizen, veteran, disabled, STAR and numerous other exemption programs.
9. Continue "In Rem" foreclosure auction to facilitate collection of city tax, sewer rent, user fee and water/sewer charges.
10. Continue to maintain the RPS computerized property accounting and roll preparation system.
11. Maintain records and assessment data utilized in creation of the separate Transit Mall assessment roll.
12. Maintain the separate records and billings for the City and Erie County Industrial Development Agency and City of Buffalo "payment in lieu of taxes" (PILOT) programs.
13. Provide the public with city assessment data via the City's website.
14. Establish and maintain a database of property owners and their mailing address.
15. Continue work with MIS to implement a new MUNIS financial package to consolidate billing and receipting functions.

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Description of Activities

Assessment

1. Complete all activities related to Citywide Reassessment Project to include update assessed values, conduct public information forums, mail impact notices, conduct informal hearing, prepare Tentative Roll and final Roll.
2. Review deed transfers and record new owner, owner mailer and tax bill mailing address on the New York State RPS computer system.
3. Generate and mail sales verification surveys and exemption information sheets.
4. Review all sales to determine if arms length and reliable for use in valuing similar properties and field review property to verify inventory data.
5. Run sales analysis city-wide to determine if assessed values are reflective of current market values, fair and equitable.
6. Build and test models for use in CAMA (computer assisted mass appraisal) to value properties where assessments are not fair and equitable.
7. Produce comparable sales documents for each property and field review each parcel, noting inventory data changes and assessed value changes.
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. Mail renewal applications annually for all Senior Citizen, Enhanced STAR and Disability exemptions
10. Process all returned exemption renewals for income eligibility and adjust percentage of exemption accordingly. Mail certified reminders to all non-respondents.
11. Mail exemption qualification forms to all not-for-profit organizations that must re-qualify annually. Process the exemption returns.
12. Mail and process returned Veteran exemption continuing eligibility post cards.
13. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
14. Remove STAR exemptions from property owners who earn in excess of \$500,000 or who have outstanding debt to the state in excess of \$4000 using lists provided by state.
15. Assist in the re-registration of Basic STAR holders by facilitating their re-registration with New York State.
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. Hold Exemption Workshops at various locations throughout the City of Buffalo.
18. 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.
19. 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.
20. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations and dimensions.
21. Generate and mail "change in assessed value" notices with the publication of the December 1st Tentative roll.
22. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).

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Description of Activities

Assessment (continued)

23. 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. Computerize RP-524 Grievance Complaint form to schedule hearings and improve work flow efficiency.
24. Process and enter into RPS computer system all Board of Assessment Review changes.
25. Enter all final changes and prepare the March 1st Final roll.
26. Notify property owners of the Board of Assessment Review decision on assessment challenges.
27. 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.
28. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
29. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
30. 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.
31. 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.
32. Provide Water Department with a list of properties eligible for discounted water charges due to Senior Citizen exemption status.
33. Provide Erie County with an assessment roll to generate Erie County tax bills and provide periodic ownership and mailer information updates.

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

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Work Program Statistics

Department Of Assessment and Taxation	Actual	Projection	Estimate
Taxation Function	2017-2018	2018-2019	2019-2020
Information & Statement on Current Tax & Sewer Rent Charge	40,000	40,000	40,000
Information & Statement on Arrears Tax & Sewer Rent Foreclosure	45,000	45,000	45,000
Mailing Address Changes	3,391	5,000	5,500
Real Property Tax & Sewer Rent Bills	84,214	87,000	87,000
Delinquent Tax Notices	13,220	20,000	17,000
Foreclosure Notices	76,077	78,000	79,000
Over & Short letters	3,044	3,500	3,700
NY RPTL Section 520 Letters Sent	278	500	600
Online Tax Payments	12,860	20,000	21,000
Assessment & Exemption Function			
Total Sites Field Reviewed for Reassessment Project			
Foreclosure Parcels Field Reviewed	5,166	6,000	6,000
Permits Reviewed	4,300	4,500	4,500
Assessment Change Notices	453	750	900
Hearing:			
Board of Assessment Review Challenges	473	500	500
Small Claims Assessment Review	0	0	0
Certiorari Proceedings	140	150	150
Real Estate Transfers-RP5217 Form	5,200	5,500	6,500
Total of All Exemptions Maintained	64,571	66,000	62,000
Senior Citizen Low Income Exemptions with Enhanced	4,691	5,000	5,000
Enhanced (Senior) STAR Exemptions Only	2,573	2,700	2,300
Basic STAR Exemptions Only	26,220	27,000	24,000
Veterans Exemptions	5,664	5,500	4,700



City of Buffalo
Recommended Budget 2019-2020
General Fund

	2017-2018 Actual Amount	2018-2019 Adopted Budget	2018-2019 Revised Budget	2018-2019 Year To Date 4/30/2019	2019-2020 Recommended Budget
1047 ASSESSORS OFFICE TOTAL	2,542,013.81	2,743,031.00	2,862,266.21	1,703,936.77	2,719,166.00
10647001 ASSESSORS OFFICE PS	1,745,058.49	1,961,133.00	1,961,133.00	1,370,977.10	2,160,661.00
411001 ANNUAL SALARY	1,523,591.76	1,672,708.00	1,672,708.00	1,208,547.99	1,884,816.00
412002 HOURLY SALARY	31,218.75	110,000.00	110,000.00	36,600.00	91,000.00
413001 OVERTIME	152,174.28	130,000.00	130,000.00	102,982.30	135,000.00
413003 ACTING TIME	4,846.12	1,000.00	1,000.00	1,940.19	5,670.00
414001 LONGEVITY	17,834.48	20,025.00	20,025.00	16,020.00	20,675.00
414007 PERFECT ATTENDANCE INCENTIVE	11,694.10	10,400.00	10,400.00	0.00	14,000.00
414028 VACATION BUYOUT	0.00	2,000.00	2,000.00	2,006.62	2,000.00
415001 AUTOMOBILE ALLOWANCE	3,699.00	15,000.00	15,000.00	2,880.00	7,500.00
10647003 ASSESSORS OFFICE UTILITIES	6,721.68	6,780.00	6,161.54	6,161.54	6,780.00
441004 TELEPHONE	6,721.68	6,780.00	6,161.54	6,161.54	6,780.00
10647004 ASSESSORS OFFICE TR	0.00	1,415.00	2,915.00	472.91	1,500.00
458001 TRANSPORTATION	0.00	150.00	950.00	320.46	300.00
458002 MEALS & LODGING	0.00	0.00	700.00	152.45	300.00
458003 REGISTRATION & MEMBERSHIP FEES	0.00	1,265.00	1,265.00	0.00	900.00
10647005 ASSESSORS OFFICE SP	26,912.35	42,653.00	43,271.46	25,907.06	4,650.00
461001 OFFICE SUPPLIES	4,378.35	8,220.00	7,966.46	4,187.46	0.00
461005 PHOTO & DRAFTING SUPPLIES	0.00	375.00	375.00	222.60	300.00
461007 COMP & SOFTWARE (NON CAPITAL)	18,415.00	31,848.00	31,848.00	18,415.00	350.00
464000 PERIODICALS	4,119.00	2,210.00	3,082.00	3,082.00	4,000.00
10647006 ASSESSORS OFFICE SV	763,321.29	731,050.00	848,785.21	300,418.16	545,575.00
432004 ENGINEER & TECHNICAL SERVICES	596,500.00	413,850.00	429,553.21	87,903.21	253,000.00
443400 EQUIP MAINTENANCE CONTRACTS	200.00	350.00	350.00	200.00	350.00
444101 RENTAL LAND & BUILDINGS	7,650.00	7,650.00	7,650.00	7,150.00	8,025.00
454000 ADVERTISING	82,039.00	136,600.00	193,600.00	129,519.00	131,700.00
455000 PRINTING & BINDING	48,464.39	100,000.00	145,032.00	45,032.00	100,000.00
455100 INTERNAL PRINT SHOP	1,347.90	2,600.00	2,600.00	1,117.95	2,500.00
456000 OTHER SERVICES	27,120.00	70,000.00	70,000.00	29,496.00	50,000.00



City of Buffalo
Recommended Budget 2019-2020
General Fund

**Assessors Office
Budgeted Salaries**

Org	Object	Description	Quantity	Unit Cost	Total
10647001	411001	COMMISSIONER OF ASSESSMENT	1	110,345	110,345
10647001	411001	Deputy Commissioner of Assessment and Taxation	1	94,652	94,652
10647001	411001	PRINCIPAL ASSESSOR Step 5 A083	1	78,607	78,607
10647001	411001	SUPERVISING ASSESSOR Step 5 A077	1	74,787	74,787
10647001	411001	SENIOR ASSESSOR Step 5 A073	1	70,766	70,766
10647001	411001	SENIOR TAX ADMINISTRATOR Step 5 A080	1	82,017	82,017
10647001	411001	IN REM SPECIALIST Step 5 A044	1	55,025	55,025
10647001	411001	ASSOCIATE TAX CLERK Step 5 A026	1	49,277	49,277
10647001	411001	ADMIN ASSISTANT Step 2 A041	1	48,921	48,921
10647001	411001	SENIOR TAX CLERK JOB CLASS 0590 Step 5 A014	2	44,791	89,582
10647001	411001	SENIOR TAX CLERK CLASS 0590 Step 14 A014	1	42,437	42,437
10647001	411001	CLERK Step 14 A002	1	37,873	37,873
10647001	411001	ASSISTANT TO ASSESSOR CLASS 0649 Step 13 A005	2	38,901	77,802
10647001	411001	ASSISTANT TO ASSESSOR JOB CLASS 0649 Step 12 A005	1	38,235	38,235
10647001	411001	ACCOUNT CLERK-TYPIST JOB CLASS 0401 Step 15 A005	1	40,202	40,202
10647001	411001	ACCOUNT CLERK-TYPIST JOB CLASS 0401 Step 15 A005	2	40,202	80,404
10647001	411001	ACCOUNT CLERK-TYPIST JOB CLASS 0401 Step 13 A005	2	38,901	77,802
10647001	411001	ASSESSOR - JOB CLASS 0650 Step 5 A066	4	65,443	261,772
10647001	411001	ASSESSOR - JOB CLASS 0650 Step 12 A066	4	58,194	232,776
10647001	411001	ASSESSOR JOB CLASS 0650 Setp 14 A066	1	61,027	61,027
10647001	411001	ASSESSOR - JOB CLASS 0650 Step 16 A066	1	63,928	63,928
10647001	411001	JUNIOR DATA CONTROL JOB CLASS 0969 Step 12 A004	1	37,404	37,404
10647001	411001	JUNIOR DATA CONTROL JOB CLASS 0969 Step 14	1	38,646	38,646
10647001	411001	JUNIOR DATA CONTROL JOB CLASS 0969 Step 5 A004	1	40,529	40,529
		Total	33		1,884,816