



DEPARTMENT OF ASSESSMENT & TAXATION

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Division #06-1047

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Mission Statement

The Department of Assessment and Taxation will serve the public with integrity, accountability and excellent customer service while carrying out its duties of implementing a fair and equitable assessed valuation of all property within the City, administering all City and State Real Property Tax Exemption programs, and issuing the appropriate annual tax bills predicated on the final assessed value of real property.

Goals

1. Comply with all applicable NYS Real Property Tax Laws and Laws and Codes of the City Charter.
2. Expand resident and property owner education about services the Department provides.
3. Deliver enhanced customer service through the integration of call center technology.
4. Implement annual assessment equity program to continue fairness and equity in future assessments.
5. Expand on current sales analysis program to diversify sales data used in forecasting future property values.
6. Update the city's pictorial inventory of all real property in the City for use in property assessment and other City Agency needs.
7. Continue to examine industry benchmarks, identify opportunities for internal efficiencies, and invest in the training of our employees to increase timely, efficient, and comprehensive taxpayer service.
8. Audit and identify ways to update department forms, applications, and receipts.
9. Design and implement new initiatives to improve our internal operations, reduce paper consumption and reduce costs.
10. Work with the Board of Assessment Review (BAR) to identify opportunities to provide more access and conveniences in the grievance process such as filing RP-524 Grievance Complaint form electronically, self-scheduled hearings, and improved internal workflow efficiency.
11. Ensure the availability and access to information that enables residents to make timely and informed decisions by identifying solutions to provide true tax data online.
12. Expand on access to City Exemptions through technology and outreach efforts of senior citizen, veteran, disabled, STAR and other exemption programs.
13. Improve technology to consolidate billing and receipting functions by coordinating with MIS to identify and implement solutions.

Activities

Assessment Office

1. Review deed transfers and record new owners' tax bill mailing addresses on the New York State RPS computer system.

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2. Generate and mail sales verification surveys and exemption information sheets.
3. Review all sales to determine accuracy in valuing similar properties and field reviews of properties to verify inventory data.
4. Run sales analysis City-wide to determine if assessed values are reflective of current market values, fair and equitable.
5. Build and test models for use in Computer Assisted Mass Appraisal (CAMA) to value properties where assessments are not fair and equitable.
6. Produce comparable sales documents for each property and field review each parcel and noting changes in inventory data and assessed value.
7. Review all permits and field inspections, 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.
8. 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.
9. Mail and process renewal applications annually for all senior citizen, disability, veteran, and non-profit exemptions.
10. Administer Basic and Enhanced STAR exemptions to eligible property owners in coordination with New York State Real Property Tax Services.
11. Process applications and maintain data and files on all properties eligible for Payment In Lieu of Taxes (PILOT) exemptions.
12. Hold exemption community outreaches at various locations throughout the City.
13. Inspect and process applications for building exemptions such as 485-A mixed-use, 485-B commercial, 235-A housing rehabilitation, historic preservation, and others. Maintain all relevant data and files on each parcel for the duration of the exemption.
14. Generate reports to notify owners of properties subject to pro-rated tax due to exemption removal, pursuant to New York Real Property Tax Law, Section 520,
15. Provide courtesy property combinations and divisions for properties upon request of property owners or through deed filing. Maintain property maps showing property locations and dimensions.
16. Generate and mail change in assessed value notices upon the publication of the December 1st tentative tax roll pursuant to Real Property Tax Law.
17. Prepare instructions and process RP-524 grievances forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).
18. Schedule and enter into a database all assessment grievances for hearing before the Board of Assessment Review (BAR), mail notices of hearing to owners, and supply BAR with schedules and property information.
19. Process and enter into RPS computer system all Board of Assessment Review changes.
20. Enter all final changes and prepare the March 1st final tax roll.

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21. Notify property owners of the Board of Assessment Review's decisions on assessment challenges.
22. Represent the City's interest in all Small Claim Assessment Review (SCAR) appeals and Certiorari Proceeding appeals to the Board of Assessment Review (BAR).
23. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
24. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
25. 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 the Police Department, Fire Department, User Fee Office, Permits & Inspections Office, the Department of Community Services & Recreational Programming, etc.
26. Maintain data on properties within the Transit Mall (Downtown) District and prepare a tentative Transit Mall tax roll. Notify all property owners of tentative tax roll data, enter any corrections to the tentative roll data, produce a final Transit Mall tax roll and provide Erie County with a copy for Transit Mall billing and collections.
27. Provide the Water Department with a list of properties eligible for discounted water charges due to senior citizen exemption status.
28. Provide Erie County with an assessment tax roll to generate Erie County Tax bills and provide periodic ownership and mailer information updates.

Tax Office

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 and maintain all associated records, including include grass and weed cuttings, tree trimming, sidewalks, and demolitions.
3. Compile data, prepare and analyze financial and statistical tax and sewer rent records and maintain technical tax accounting operations and control ledger accounts.
4. Prepare and file Bankruptcy Petitions, process bills for all Bankruptcy Accounts according to the United States Bankruptcy Courts and maintain all associated records.
5. Calculate, prepare and mail all PILOT bills, both current and arrears, 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.

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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 mailers; direct online input of address changes for City, Sewer, User Fee, and County bills.
14. Provide information regarding tax bill mailing addresses to the public and various governmental agencies.
15. Assist taxpayers, the general public, various governmental Agencies, tax servicing companies and title companies seeking information concerning City Taxes, sewer rents, local assessments, PILOT, 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.

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Work Program Statistics

	Actual 2020-2021	Projection 2021-2022	Estimate 2022-2023
Taxation Function			
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	5,000	6,000	6000
Real Property Tax & Sewer Rent Bills	87,000	87,000	87,000
Delinquent Tax Notices	14,951	16,000	13,000
Foreclosure Notices	79,000	78,500	*0
Over & Short Letters	3,900	4,500	2,500
NY RPTL Section 520 Letters Sent	600	700	700
Online Tax Payments	27,000	28,000	48,000
Certiorari Refunds	300	800	400
Correction of Error Rebills	250	250	250
Assessment & Exemption Function			
Total Sites Field Reviewed for Reassessment Project	5,000	16,000	5,000
Foreclosure Parcels Field Reviewed	4,000	5,000	5,000
Permits Reviewed	4,500	4,500	4,500
Assessment Change Notices	93,897	16,000	2,000
Hearings:			
Board of Assessment Review Challenges	3,749	900	800
Small Claims Assessment Review	100	60	25
Certiorari Proceedings	1,300	1,100	650
Real Estate Transfers-RP5217 Form	6,500	6,500	6,500
Total of All Exemptions Maintained	55,538	54,164	53,000
Senior Citizen Low Income Exemptions with Enhanced	4,011	4,040	4,100
Enhanced (Senior) STAR Exemptions Only	6,299	6,333	6,300
Basic STAR Exemptions Only	20,821	19,676	19,000
Veterans Exemptions	4,904	4,755	4,600



City of Buffalo
 Recommended Budget 2022-2023
 General Fund

	2020-2021 Actual Amount	2021-2022 Adopted Budget	2021-2022 Revised Budget	2021-2022 Year To Date 4/28/2022	2022-2023 Recommended Budget
1047 ASSESSORS OFFICE TOTAL	1,958,396	2,611,466	2,623,404	1,606,199	3,762,576
10647001 ASSESSORS OFFICE PS	1,858,089	2,118,616	2,118,616	1,480,454	2,264,276
411001 ANNUAL SALARY	1,707,651	1,872,441	1,872,441	1,355,612	2,010,826
412002 HOURLY SALARY	43,150	56,500	56,500	48,800	61,500
413001 OVERTIME	59,102	130,000	130,000	47,565	130,000
413003 ACTING TIME	0	2,000	2,000	0	2,000
414001 LONGEVITY	28,171	30,175	30,175	25,375	32,450
414007 PERFECT ATTENDANCE INCENTIVE	18,311	16,000	16,000	0	16,000
414028 VACATION BUYOUT	1,008	4,000	4,000	2,661	4,000
415001 AUTOMOBILE ALLOWANCE	695	7,500	7,500	441	7,500
10647003 ASSESSORS OFFICE UTILITIES	2,241	0	0	0	0
441004 TELEPHONE	2,241	0	0	0	0
10647004 ASSESSORS OFFICE TR	0	4,300	4,300	25	4,300
458003 REGISTRATION & MEMBERSHIP FEES	0	4,300	4,300	25	4,300
10647005 ASSESSORS OFFICE SP	135	4,200	4,200	0	2,650
461005 PHOTO & DRAFTING SUPPLIES	0	0	0	0	450
464000 PERIODICALS	135	4,200	4,200	0	2,200
10647006 ASSESSORS OFFICE SV	97,932	484,350	496,288	125,720	1,491,350
432004 ENGINEER & TECHNICAL SERVICES	0	35,000	46,578	11,578	1,265,000
443400 EQUIP MAINTENANCE CONTRACTS	0	350	350	0	350
454000 ADVERTISING	39,551	258,000	130,000	566	53,000
455000 PRINTING & BINDING	54,030	123,000	123,243	111,654	125,000
455100 INTERNAL PRINT SHOP	378	3,000	3,118	1,922	3,000
456000 OTHER SERVICES	3,972	65,000	65,000	0	45,000
490000 FREEZE FUNDS	0	0	128,000	0	0



City of Buffalo
 Recommended Budget 2022-2023
 General Fund

Assessors Office
10647001-411001
Budgeted Salaries

Description	Step	Grade	Quantity	Unit Cost	Total
Account Clerk-Typist	11	A005	2	\$ 40,667	\$ 81,334
Account Clerk-Typist	17	A005	4	44,986	179,944
Admin Assistant	5	A041	1	58,415	58,415
Assessor	11	A066	2	61,421	122,842
Assessor	16	A066	3	69,197	207,591
Assessor	5	A066	3	70,838	212,514
Assessor	14	A066	1	66,057	66,057
Assessor	17	A066	1	70,838	70,838
Assistant To Assessor	16	A005	1	43,516	43,516
Assistant To Assessor	11	A005	2	40,666	81,332
Associate Tax Clerk	5	A026	1	53,339	53,339
Job Class 3720 - I129			1	126,131	126,131
Data Control Clerk	11	A013	1	41,814	41,814
Job Class 5989 - I045	5	I045	1	102,454	102,454
In Rem Specialist	5	A044	1	59,561	59,561
Junior Data Control Clerk	5	A004	1	43,869	43,869
Junior Data Control Clerk	17	A004	1	43,870	43,870
Principal Assessor	5	A083	1	85,086	85,086
Senior Assessor	5	A073	1	76,559	76,559
Senior Tax Administrator	5	A080	1	88,778	88,778
Senior Tax Clerk	17	A014	1	48,484	48,484
Senior Tax Clerk	5	A014	2	48,484	96,967
Supervising Assessor	5	A077	1	80,952	80,952
Attrition					(61,421)
Total			34		\$ 2,010,826