

DEPARTMENT OF ASSESSMENT & TAXATION

ASSESSORS OFFICE	FUNCTION	1047
APPROPRIATIONS	\$	3,287,156
FRINGES	\$	811,324
TOTAL APPROPRIATIONS	\$	<u>4,098,480</u>
REVENUE	\$	<u>1,431,350</u>
NET	\$	<u><u>(2,667,130)</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.

Description of 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.

Work Program Statistics

Department of Assessment and Taxation	Actual	Projection	Projection
Taxation Function	2012-2013	2013-2014	2014-2015
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	2,286	2,399	3,000
Real Property Tax & Sewer 'Rent Bills	84,396	85,772	86,000
Delinquent Tax Notices	17,687	14,221	15,000
Foreclosure Notices	80,000	67,8763	75,000
Over Short Letters	2,632	3,207	3,600
NY RPTL Section 520 Letters Sent	227	383	400
Online Tax Payments	11,924	20,177	25,000
Assessment & Exemption Function			
Total sites Field Reviewed For Annual Reassessment	**	**	**
Foreclosure Parcels Field Reviewed	7,348	7,400	4,637
Permits Reviewed	4,200	4,200	4,500
Assessment Change Notices	900	952	10,000***
Hearings:			
Board of Assessment Review Challenges	843	728	650
Small Claims Assessment Review	3	--	--
Certiorari Proceedings	137	150	150
Real Estate Transfers-RP 5217 Form	8,206	5,000	6,000
Total All Exemptions Maintained	66,780	71,237	70,000
Senior Citizen Low Income Exemptions with Enhanced STAR	5,689	5,485	5,500
Enhanced (Senior)STAR Exemptions Only	2,152	2,437	3,000
Veterans Exemptions	6,224	6,003	6,000
Basic Star Exemptions Only	30,341	30,1565	25,000(1)

*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

Description of 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 arms length and reliable for use in valuing similar properties and field review property to verify inventory data.
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.
6. Review all permits and field inspects 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.
7. Mail renewal applications annually for all Senior Citizen, Enhanced STAR and Disability exemptions
8. Process all returned exemption renewals for income eligibility and adjust percentage of exemption accordingly. Mail certified reminders to all non-respondents.
9. Mail exemption qualification forms to all not-for-profit organizations that must re-qualify annually. Process the exemption returns.
10. Mail and process returned Veteran exemption continuing eligibility post cards.
11. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
12. Enter in the New York State RPS computer system all exemption changes resulting from the annual renewal/recertification process.
13. Remove STAR exemptions from property owners who earn in excess of \$500,000 using list provided by state.
14. 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.
15. Inspect and process applications for building exemptions such as 485B business exemptions, 235A Housing rehabilitation exemptions,
16. 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
17. 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.
18. Run sales analysis city-wide to determine if assessed values are reflective of current market values, fair and equitable and dimensions.
19. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations
20. Generate and mail "change in assessed value" notices with the publication of the December 1st Tentative roll.
21. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).
22. 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.
23. Process and enter into RPS computer system all Board of Assessment Review changes.

Continuation of Activities for Assessment

24. Enter all final changes and prepare the March 1st Final roll.
25. Notify property owners of the Board of Assessment Review decision on assessment challenges.
26. Represent the City's interest in all Small Claim Assessment Review (SCAR) appeals and Certiorari Proceeding appeals to the decisions
27. of the Board Assessment Review.
28. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values
29. and mailer information.
30. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
31. 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
32. Maintain data on properties within the Transit Mall (Downtown) district and prepare a tentative Transit Mall roll. Notify all property
33. owners of tentative roll charge data, enter any corrections to the tentative roll data; produce a final Mall Transit roll and provide Erie
34. County with a copy for Transit Mall charge billing and collection.
35. Provide Water Department with a list of properties eligible for discounted water charges due to Senior Citizen exemption status.
36. Provide Erie County with an assessment roll to generate Erie County tax bills and provide periodic ownership and mailer information updates

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET

06 ASSESSMENT					

ASSESSORS OFFICE					

10647001 ASSESSORS OFFICE PS					

411001 ANNUAL SALARY	1,098,056.48	1,442,317.00	1,442,317.00	1,014,799.75	1,421,656.00
412002 HOURLY SALARY	70,678.37	137,185.00	104,704.75	22,513.34	40,000.00
413001 OVERTIME	89,902.86	75,000.00	75,000.00	113,853.91	90,000.00
413003 ACTING TIME	16,138.92	23,524.80	23,524.80	6,793.56	3,200.00
414001 LONGEVITY	19,211.71	18,075.00	18,075.00	18,112.74	18,325.00
414007 PERFECT ATTENDANCE INCENTIVE	8,466.08	9,802.62	9,802.62	.00	9,800.00
415001 AUTOMOBILE ALLOWANCE	10,179.00	17,100.00	17,100.00	5,985.00	23,660.00
TOTAL 10647001 ASSESSORS OFFICE PS	1,312,633.42	1,723,004.42	1,690,524.17	1,182,058.30	1,606,641.00

10647003 ASSESSORS OFFICE UTILITIES					

441004 TELEPHONE	5,615.64	9,000.00	10,120.28	9,629.82	9,600.00
TOTAL 10647003 ASSESSORS OFFICE UTILITIES	5,615.64	9,000.00	10,120.28	9,629.82	9,600.00

10647004 ASSESSORS OFFICE TR					

458001 TRANSPORTATION	.00	.00	.00	.00	150.00
458002 MEALS & LODGING	.00	.00	.00	.00	200.00
458003 REGISTRATION & MEMBERSHIP FE	85.00	385.00	385.00	85.00	3,100.00
TOTAL 10647004 ASSESSORS OFFICE TR	85.00	385.00	385.00	85.00	3,450.00

10647005 ASSESSORS OFFICE SP					

461001 OFFICE SUPPLIES	7,379.37	46,050.00	6,686.62	5,478.48	21,330.00
461002 CONTRACT VENDOR SUPPLIES	7,769.88	1,400.00	1,400.00	1,358.00	4,000.00
461005 PHOTO & DRAFTING SUPPLIES	.00	150.00	150.00	.00	.00
464000 PERIODICALS	1,169.00	1,134.00	1,742.50	1,742.50	2,000.00
TOTAL 10647005 ASSESSORS OFFICE SP	16,318.25	48,734.00	9,979.12	8,578.98	27,330.00

10647006 ASSESSORS OFFICE SV					

CITY OF BUFFALO
GENERAL FUND
2014-2015 ADOPTED BUDGET

	2012-2013 ACTUAL AMOUNT	2013-2014 ADOPTED BUDGET	2013-2014 REVISED BUDGET	2013-2014 YTD 06/12/2014	2014-2015 ADOPTED BUDGET
432004 ENGINEER & TECHNICAL SERVICE	.00	.00	.00	.00	148,000.00
443301 MACHINERY & EQUIP REPAIRS	.00	200.00	200.00	.00	1,500.00
443400 EQUIP MAINTENANCE CONTRACTS	4,724.00	6,025.00	6,025.00	5,034.00	4,940.00
444101 RENTAL LAND & BUILDINGS	4,400.79	6,000.00	6,420.00	6,420.00	6,700.00
444201 RENTAL EQUIPMENT & VEHICLES	5,345.00	.00	6,400.00	6,400.00	.00
454000 ADVERTISING	166,688.90	136,820.00	154,820.00	154,179.30	147,900.00
455000 PRINTING & BINDING	46,599.03	21,490.00	108,005.87	87,248.39	234,320.00
455100 INTERNAL PRINT SHOP	3,642.70	9,200.00	5,200.00	3,735.40	6,000.00
480000 OTHER SERVICES	60,799.00	51,625.00	51,625.00	51,328.00	73,825.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00
TOTAL 10647006 ASSESSORS OFFICE SV	292,199.42	231,360.00	338,695.87	314,345.09	623,185.00

10647007 ASSESSORS OFFICE CO					
474100 EQUIPMENT	.00	3,450.00	3,450.00	.00	1,016,950.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00
TOTAL 10647007 ASSESSORS OFFICE CO	.00	3,450.00	3,450.00	.00	1,016,950.00
TOTAL ASSESSORS OFFICE	1,626,851.73	2,015,933.42	2,053,154.44	1,514,697.19	3,287,156.00

BUDGET PROJECTION 21415 CITY OF BUFFALO BUDGET PROJECTION 2014-2015

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	1,442,317.00	.00	1,421,656.00	-1.43
	1000-06-1047-0000-1-00-0-40-411001-					
		SUPERVISING ASSESSOR - STEP 5	1.00	63,211.00	63,211.00	
		SENIOR ASSESSOR - STEP 5	1.00	59,811.00	59,811.00	
		ASSESSOR - STEP 5	4.00	55,313.00	221,252.00	
		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 1	3.00	31,754.00	95,262.00	
		ASSISTANT TO ASSESSOR - STEP 5	2.00	35,127.00	70,254.00	
		JUNIOR DATA CONTROL CLERK - STEP 1	2.00	31,084.00	62,168.00	
		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 4	1.00	48,968.00	48,968.00	
		CLERK - STEP 1	1.00	30,507.00	30,507.00	
		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	1.00	37,858.00	37,858.00	
		COMMISSIONER - STEP 5	1.00	85,929.00	85,929.00	
		SENIOR TAX ADMINISTRATOR - STEP 5	1.00	69,321.00	69,321.00	
		ACCOUNT CLERK TYPIST - STEP 3	1.00	32,879.00	32,879.00	
		ACCOUNT CLERK TYPIST - STEP 5	1.00	35,127.00	35,127.00	
		ASSESSOR (TEMP) - STEP 2	1.00	49,733.00	49,733.00	
		SENIOR TAX CLERK (PROV) STEP 2	1.00	34,889.00	34,889.00	
		ASSISTANT TO ASSESSOR - STEP 3	1.00	32,879.00	32,879.00	
		ASSESSOR (PROV) STEP 1	2.00	47,960.00	95,920.00	
		BUDGET CEILING:			1,442,317.00	
		TOTALS:	1,442,317.00	.00	1,421,656.00	-1.43

** END OF REPORT - Generated by bartosik,joe **