

DEPARTMENT OF ASSESSMENT & TAXATION

ASSESSORS OFFICE	FUNCTION	1047
APPROPRIATIONS	\$	2,743,031
FRINGES	\$	1,005,824
TOTAL APPROPRIATIONS	\$	<u>3,748,855</u>
REVENUE	\$	1,249,350
NET	\$	<u><u>(2,499,505)</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.
15. Continue Reassessment Project to review and update assessments of all parcels in the City of Buffalo.

Activities

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.

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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.
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 1st, 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.

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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.
31. Set up Senior Outreaches in the community to make it easier for Senior Citizens to renew their Enhanced STAR and Senior Exemptions.
32. Complete all related activities for the City Wide Revaluation including Information Forums, local meetings, valuation review of contractor work, contractor meeting, training for future maintenance of 100% assessed values.

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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 Taxation Function	Actual 2016-2017	Projection 2017-2018	Estimate 2018-2019
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	6,000
Real Property Tax & Sewer Rent Bills	84,214	87,000	87,000
Delinquent Tax Notices	14,922	17,000	16,000
Foreclosure Notices	76,398	79,000	78,500
Over & Short letters	3,427	3,700	4,000
NY RPTL Section 520 Letters Sent	224	600	700
Online Tax Payments	18,085	20,000	21,000
Assessment & Exemption Function			
Total Sites Field Reviewed for Reassessment Project		2,000	6,000
Foreclosure Parcels Field Reviewed	5,166	6,000	6,000
Permits Reviewed	4,300	4,500	4,500
Assessment Change Notices	453	750	6,000
Hearing:			
Board of Assessment Review Challenges	327	412	6,000
Small Claims Assessment Review	0	0	350
Certiorari Proceedings	157	104	1,200
Real Estate Transfers-RP5217 Form	5,200	7,300	7,000
Total of All Exemptions Maintained	64,571	62,000	62,000
Senior Citizen Low Income Exemptions with Enhanced	4,691	4,500	4,400
Enhanced (Senior) STAR Exemptions Only	2,573	2,700	2,300
Basic STAR Exemptions Only	26,220	22,660	23,000
Veterans Exemptions	5,664	5,200	5,000



City of Buffalo
 Adopted Budget
 General Fund

2016-2017 Actual Amount 2017-2018 Adopted Budget 2017-2018 Revised Budget 2017-2018 Year To Date 6/19/2018 2018-2019 Adopted Budget

	2016-2017 Actual Amount	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Year To Date 6/19/2018	2018-2019 Adopted Budget
1047 ASSESSORS OFFICE TOTAL	2,673,135.94	2,597,794.00	3,210,984.70	2,460,783.99	2,743,031.00
10647001 ASSESSORS OFFICE PS	1,634,605.45	1,823,072.00	1,823,072.00	1,605,618.48	1,961,133.00
411001 ANNUAL SALARY	1,491,559.01	1,638,547.00	1,638,547.00	1,404,793.18	1,672,708.00
412002 HOURLY SALARY	24,505.65	32,500.00	32,500.00	30,981.25	110,000.00
413001 OVERTIME	86,564.21	110,000.00	110,000.00	142,349.90	130,000.00
413003 ACTING TIME	464.66	4,000.00	4,000.00	4,596.41	1,000.00
414001 LONGEVITY	16,550.00	20,025.00	20,025.00	17,834.48	20,025.00
414007 PERFECT ATTENDANCE INCENTIVE	10,284.04	11,000.00	11,000.00	1,643.26	10,400.00
414028 VACATION BUYOUT	691.78	2,000.00	2,000.00	0.00	2,000.00
415001 AUTOMOBILE ALLOWANCE	3,986.10	5,000.00	5,000.00	3,420.00	15,000.00
10647003 ASSESSORS OFFICE UTILITIES	7,281.84	8,400.00	6,721.68	6,721.68	6,780.00
441004 TELEPHONE	7,281.84	8,400.00	6,721.68	6,721.68	6,780.00
10647004 ASSESSORS OFFICE TR	0.00	3,000.00	1,881.00	0.00	1,415.00
458001 TRANSPORTATION	0.00	150.00	150.00	0.00	150.00
458002 MEALS & LODGING	0.00	200.00	200.00	0.00	0.00
458003 REGISTRATION & MEMBERSHIP FEES	0.00	2,650.00	1,531.00	0.00	1,265.00
10647005 ASSESSORS OFFICE SP	33,122.50	49,452.00	52,885.41	27,307.35	42,653.00
461001 OFFICE SUPPLIES	3,345.50	4,750.00	5,386.09	4,773.35	8,220.00
461005 PHOTO & DRAFTING SUPPLIES	0.00	600.00	600.00	0.00	375.00
461007 COMP & SOFTWARE (NON CAPITAL)	27,970.00	41,102.00	22,275.50	18,415.00	31,848.00
464000 PERIODICALS	1,807.00	3,000.00	4,119.00	4,119.00	2,210.00
490000 FREEZE FUNDS	0.00	0.00	20,504.82	0.00	0.00
10647006 ASSESSORS OFFICE SV	996,710.15	713,320.00	1,325,874.61	821,136.48	731,050.00
432004 ENGINEER & TECHNICAL SERVICES	790,366.07	403,970.00	633,679.69	606,187.19	413,850.00
443400 EQUIP MAINTENANCE CONTRACTS	350.00	350.00	350.00	200.00	350.00
444101 RENTAL LAND & BUILDINGS	7,500.00	7,500.00	7,650.00	7,650.00	7,650.00
454000 ADVERTISING	135,995.80	136,500.00	139,039.25	82,039.00	136,600.00
455000 PRINTING & BINDING	44,028.67	90,000.00	93,496.42	93,496.39	100,000.00
455100 INTERNAL PRINT SHOP	1,657.61	2,000.00	2,000.00	1,347.90	2,600.00
456000 OTHER SERVICES	16,812.00	73,000.00	31,686.00	30,216.00	70,000.00
490000 FREEZE FUNDS	0.00	0.00	417,973.25	0.00	0.00



City of Buffalo
Adopted Budget
General Fund

2016-2017
Actual Amount

2017-2018
Adopted
Budget

2017-2018
Revised Budget

2017-2018
Year To Date
6/19/2018

2018-2019
Adopted
Budget

10647007 ASSESSORS OFFICE CO

474100 EQUIPMENT

490000 FREEZE FUNDS

1,416.00

1,416.00

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BUDGET PROJECTION 21819 CITY OF BUFFALO ANNUAL BUDGET 2018-2019

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	1,638,547.00	.00	1,672,708.00	2.08
	1000-06-1047-0000-1-00-0-40-411001-	COMMISSIONER OF ASSESSMENT	1.00	110,345.00	110,345.00	
		1 AT STEP 5 PRINCIPAL ASSESSOR	1.00	78,607.00	78,607.00	
		1 AT STEP 5 A083 SUPERVISING ASSESSOR	1.00	74,788.00	74,788.00	
		1 AT STEP 5 A077 SENIOR ASSESSOR	1.00	70,765.00	70,765.00	
		1 AT STEP 5 A073 SENIOR TAX ADMINISTRATOR	1.00	82,017.00	82,017.00	
		1 AT STEP 5 A080 IN REM SPECIALIST	1.00	55,025.00	55,025.00	
		1 AT STEP 5 A044 ASSOCIATE TAX CLERK	1.00	49,277.00	49,277.00	
		1 AT STEP 5 A026 ADMIN ASSISTANT	1.00	48,921.00	48,921.00	
		1 AT STEP 2 A041 SENIOR TAX CLERK	2.00	44,792.00	89,584.00	
		2 AT STEP 5 A014 SENIOR TAX CLERK	1.00	41,676.00	41,676.00	
		1 AT STEP 13 A014 CLERK	2.00	37,284.00	74,568.00	
		2 AT STEP 13 A002 ASSISTANT TO ASSESSOR	2.00	38,235.00	76,470.00	
		2 AT STEP 12 A005 ASSISTANT TO ASSESSOR	1.00	38,901.00	38,901.00	
		1 AT STEP 13 A005 SENIOR ACCOUNT CLERK STENO	1.00	44,071.00	44,071.00	
		1 AT STEP 5 A013 JUNIOR DATA CONTROL CLERK	1.00	39,273.00	39,273.00	
		1 AT STEP 15 A004 ACCOUNT CLERK-TYPIST	1.00	41,560.00	41,560.00	
		1 AT STEP 5 A005 ACCOUNT CLERK-TYPIST	1.00	39,535.00	39,535.00	
		1 AT STEP 14 A005 ACCOUNT CLERK-TYPIST	2.00	38,901.00	77,802.00	
		2 AT STEP 13 A005 ACCOUNT CLERK-TYPIST	1.00	37,570.00	37,570.00	
		1 AT STEP 11 A005 ASSESSOR	3.00	65,443.00	196,329.00	
		3 AT STEP 5 A066 ASSESSOR	1.00	62,476.00	62,476.00	
		1 AT STEP 15 A066 ASSESSOR	2.00	60,827.00	121,654.00	
		2 AT STEP 13 A066 ASSESSOR	1.00	56,743.00	56,743.00	
		1 AT STEP 12 A066 JUNIOR DATA CONTROL CLERK	1.00	38,029.00	38,029.00	
		1 AT STEP 13 A004 ASSESSOR	1.00	63,234.00	63,234.00	
		1 AT STEP 4 A066				

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CITY OF BUFFALO
ADOPTED BUDGET REQUESTS

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BUDGET PROJECTION 21819 CITY OF BUFFALO ANNUAL BUDGET 2018-2019

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	ADOPTED	PERCENT CHANGE
	ASSESSOR		2.00	56,744.00	113,488.00	
	2 AT STEP 11 A066					
	Attrition		1.00	150,000.00	-150,000.00	
		BUDGET CEILING:			1,638,547.00	
		TOTALS:	1,638,547.00	.00	1,672,708.00	2.08

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