



# DEPARTMENT OF ASSESSMENT & TAXATION

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Division #06-1047

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## **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. The Assessment Office administers City and State Real Property Tax Exemption programs. The Tax Office issues the appropriate annual tax bills predicated on the final assessed value of real property.

## **Goals**

1. Maintain real estate transfer data and property inventory information for future assessments.
2. Maintain a sales analysis program to provide sales data used in forecasting future property values.
3. Produce a pictorial inventory of all real property in the City for use in property assessment and other City Agency needs.
4. Increase timely, efficient and comprehensive taxpayer service.
5. Issue current and arrears bills for City tax and sewer rent charges.
6. Continue rapid processing of senior citizen, veteran, disabled, STAR and other exemption programs.
7. Continue In Rem foreclosure auction to facilitate collection of City Tax, sewer rent, user fee and water/sewer charges.
8. Continue to maintain the RPS computerized property accounting and tax roll preparation system.
9. Maintain records and assessment data utilized in creation of the Transit Mall assessment roll.
10. Maintain the separate records and billings for the City and Erie County Industrial Development Agency and the City's Payment In Lieu Of Taxes (PILOT) programs.
11. Provide the public with City assessment data via the City's website.
12. Establish and maintain a database of property owners and their mailing addresses.
13. Improve technology to consolidate billing and receipting functions by coordinating with MIS to identify and implement solutions.

## **Activities**

### **Assessment Office**

1. Complete all activities related to Citywide Reassessment Project, update assessed values, conduct public information forums, mail impact notices, conduct informal hearings, and prepare the tentative tax roll and final tax roll.
2. Review deed transfers and record new owners' tax bill mailing addresses on the New York State RPS computer system.
3. Generate and mail sales verification surveys and exemption information sheets.

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4. Review all sales to determine accuracy in valuing similar properties and field reviews of properties 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 Computer Assisted Mass Appraisal (CAMA) to value properties where assessments are not fair and equitable.
7. Produce comparable sales documents for each property and field review each parcel and noting changes in inventory data and assessed value.
8. 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.
9. Mail renewal applications annually for all senior citizen, enhanced STAR and disability exemptions
10. Process all remitted exemption renewals for income eligibility and adjust percentage of exemption accordingly. Send reminders to all non-respondents via certified mail.
11. Mail exemption qualification forms to all not-for-profit organizations that must requalify annually and process exemption returns.
12. Mail and process returned veteran exemption continuing eligibility postcards.
13. Process applications and maintain data and files on all properties eligible for PILOT 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 \$4,000 using lists provided by the state.
15. Assist basic STAR exemptees in facilitating registration renewal 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.
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 duration of the exemption.
19. 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,
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 upon the publication of the December 1<sup>st</sup> tentative tax roll.
22. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).

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23. 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.
24. Computerize RP-524 Grievance Complaint form to schedule hearings and improve workflow efficiency.
25. Process and enter into RPS computer system all Board of Assessment Review changes.
26. Enter all final changes and prepare the March 1<sup>st</sup> final tax roll.
27. Notify property owners of the Board of Assessment Review's decisions on assessment challenges.
28. Represent the City's interest in all Small Claim Assessment Review (SCAR) appeals and Certiorari Proceeding appeals to the Board of Assessment Review.
29. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values 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 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.
32. 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.
33. Provide the Water Department with a list of properties eligible for discounted water charges due to senior citizen exemption status.
34. 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.

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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 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

	<b>Actual 2018-2019</b>	<b>Projection 2019-2020</b>	<b>Estimate 2020-2021</b>
<b>Taxation Function</b>			
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	4344	5,000	6,000
Real Property Tax & Sewer Rent Bills	83,461	87,000	87,000
Delinquent Tax Notices	12,534	14,951	16,000
Foreclosure Notices	78,333	79,000	78,500
Over & Short Letters	3,895	3,900	4,500
NY RPTL Section 520 Letters Sent	487	600	700
Online Tax Payments	26,000	27,000	28,000
<b>Assessment &amp; Exemption Function</b>			
Total Sites Field Reviewed for Reassessment Project	3,200	6,000	1,000
Foreclosure Parcels Field Reviewed	5,166	4,193	5,000
Permits Reviewed	4,300	4,500	4,500
Assessment Change Notices	453	750	93,897
Hearings:			
Board of Assessment Review Challenges	412	484	7,500
Small Claims Assessment Review	0	0	350
Certiorari Proceedings	133	210	1,200
Real Estate Transfers-RP5217 Form	6,817	7,000	7,000
Total of All Exemptions Maintained	64,571	59,500	58,000
Senior Citizen Low Income Exemptions with Enhanced	4,691	4,397	4,200
Enhanced (Senior) STAR Exemptions Only	2,573	6,677	6,400
Basic STAR Exemptions Only	26,220	23,000	22,500
Veterans Exemptions	5,664	5,300	5,100



City of Buffalo  
 Recommended Budget 2020-2021  
 General Fund

	2018-2019 Actual Amount	2019-2020 Adopted Budget	2019-2020 Revised Budget	2019-2020 Year To Date 5/1/2020	2020-2021 Recommended Budget
<b>1047 ASSESSORS OFFICE TOTAL</b>	<b>2,405,060</b>	<b>2,719,166</b>	<b>2,741,741</b>	<b>1,969,653</b>	<b>2,479,232</b>
<b>10647001 ASSESSORS OFFICE PS</b>	<b>1,736,104</b>	<b>2,160,661</b>	<b>2,160,661</b>	<b>1,584,081</b>	<b>2,139,582</b>
411001 ANNUAL SALARY	1,555,368	1,884,816	1,884,816	1,368,645	1,900,445
412002 HOURLY SALARY	26,500	91,000	91,000	55,899	58,250
413001 OVERTIME	118,129	135,000	135,000	134,933	130,000
413003 ACTING TIME	2,540	5,670	5,670	1,476	2,500
414001 LONGEVITY	17,870	20,675	20,675	20,400	25,375
414007 PERFECT ATTENDANCE INCENTIVE	10,145	14,000	14,000	0	15,512
414028 VACATION BUYOUT	2,007	2,000	2,000	0	2,000
415001 AUTOMOBILE ALLOWANCE	3,546	7,500	7,500	2,727	5,500
<b>10647003 ASSESSORS OFFICE UTILITIES</b>	<b>6,162</b>	<b>6,780</b>	<b>6,780</b>	<b>3,921</b>	<b>0</b>
441004 TELEPHONE	6,162	6,780	6,780	3,921	0
<b>10647004 ASSESSORS OFFICE TR</b>	<b>473</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>4,500</b>
458001 TRANSPORTATION	320	300	0	0	2,200
458002 MEALS & LODGING	152	300	0	0	1,000
458003 REGISTRATION & MEMBERSHIP FEES	0	900	0	0	1,300
490000 FREEZE FUNDS	0	0	1,500	0	0
<b>10647005 ASSESSORS OFFICE SP</b>	<b>26,883</b>	<b>4,650</b>	<b>5,652</b>	<b>3,714</b>	<b>800</b>
461001 OFFICE SUPPLIES	5,164	0	0	0	0
461005 PHOTO & DRAFTING SUPPLIES	223	300	0	0	600
461007 COMP & SOFTWARE (NON CAPITAL)	18,415	350	1,352	1,336	0
464000 PERIODICALS	3,082	4,000	4,000	2,378	200
490000 FREEZE FUNDS	0	0	300	0	0
<b>10647006 ASSESSORS OFFICE SV</b>	<b>635,438</b>	<b>545,575</b>	<b>567,148</b>	<b>377,937</b>	<b>334,350</b>
432004 ENGINEER & TECHNICAL SERVICES	341,216	253,000	253,687	250,687	25,000
443400 EQUIP MAINTENANCE CONTRACTS	200	350	350	200	350
444101 RENTAL LAND & BUILDINGS	7,150	8,025	8,025	8,025	9,000
454000 ADVERTISING	180,519	131,700	121,700	65,600	130,000
455000 PRINTING & BINDING	75,319	100,000	71,496	23,267	125,000
455100 INTERNAL PRINT SHOP	1,538	2,500	2,392	2,357	5,000
456000 OTHER SERVICES	29,496	50,000	33,998	27,801	40,000
490000 FREEZE FUNDS	0	0	75,500	0	0



City of Buffalo  
 Recommended Budget 2020-2021  
 General Fund

**Assessors Office**  
**10647001-411001**  
**Budgeted Salaries**

Description	Step	Grade	Quantity	Unit Cost	Total
Account Clerk Typist	16	A005	4	\$ 42,519	\$ 170,076
Account Clerk Typist	14	A005	1	41,132	41,132
Administrative Assistant	3	A041	1	50,886	50,886
Assessor	17	A066	1	68,087	68,087
Assessor	15	A066	1	65,000	65,000
Assessor	14	A066	2	63,492	126,984
Assessor	13	A066	1	63,284	63,284
Assessor	12	A066	1	60,545	60,545
Assessor	11	A066	1	59,036	59,036
Assessor	5	A066	3	68,087	204,261
Assistant to Assessor	14	A005	1	41,132	41,132
Assistant to Assessor	12	A005	1	39,779	39,779
Assistant to Assessor	11	A005	1	39,087	39,087
Associate Tax Clerk	5	A026	1	51,268	51,268
Clerk	11	A002	1	37,552	37,552
Commissioner of Assessment	5	I129	1	112,552	112,552
Deputy Commissioner of Assessment & Taxation	5	I045	1	96,545	96,545
In Rem Specialist	5	A044	1	57,248	57,248
Junior Data Control	15	A004	1	40,860	40,860
Junior Data Control	11	A004	1	38,263	38,263
Junior Data Control	5	A004	1	42,166	42,166
Principal Assessor	5	A083	1	81,783	81,783
Senior Assessor	5	A073	1	73,624	73,624
Senior Tax Administrator	5	A080	1	85,330	85,330
Senior Tax Clerk	15	A014	1	44,962	44,962
Senior Tax Clerk	5	A014	2	46,601	93,202
Supervising Assessor	4	A077	1	74,837	74,837
Attrition					(59,036)
<b>Total</b>			<b>34</b>		<b>\$ 1,900,445</b>