



DEPARTMENT OF ASSESSMENT & TAXATION

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Division #06-1047

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 project 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.

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.

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.

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.

Work Program Statistics

	Actual 2021-2022	Projection 2022-2023	Estimate 2023-2024
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	4,264	5,000	5,000
Real Property Tax & Sewer Rent Bills	87,000	87,000	87,000
Delinquent Tax Notices	9,347	11,000	10,000
Foreclosure Notices	79,000	78,500	11,000
Over & Short Letters	3,213	2,500	2,500
NY RPTL Section 520 Letters Sent	624	950	700
Online Tax Payments	27,000	28,000	
Certiorari Refunds	805	1200	450
Correction of Error Rebills	701	600	250
Homeowner Assistance Program	0		
Buffalo East Homeowner Assistance Program	0		
Assessment & Exemption Function			
Total Sites Field Reviewed for Reassessment Project	5,000	5,000	16,000
Foreclosure Parcels Field Reviewed	0	5,000	5,000
Permits Reviewed	4,500	4,500	4,500
Assessment Change Notices	2,500	2,000	1,000
Hearings:			
Board of Assessment Review Challenges	900	1000	500
Small Claims Assessment Review	60	10	20
Certiorari Proceedings	1,100	650	500
Real Estate Transfers-RP5217 Form	6,500	6,500	6,500
Total of All Exemptions Maintained	54,130	52,799	51,000
Senior Citizen Low Income Exemptions with Enhanced	4,040	4,048	3,700
Enhanced (Senior) STAR Exemptions Only	6,332	6,299	6,200
Basic STAR Exemptions Only	19,676	18,858	18,000
Veterans Exemptions	4,755	4,214	4,300



City of Buffalo
 Recommended Budget 2023-2024
 General Fund

	2021-2022 Actual Amount	2022-2023 Adopted Budget	2022-2023 Revised Budget	2022-2023 Year To Date 4/28/2023	2023-2024 Recommended Budget
1047 ASSESSORS OFFICE TOTAL	1,888,938	3,719,630	3,794,390	2,554,856	3,697,097
10647001 ASSESSORS OFFICE PS	1,837,807	2,221,330	2,221,330	1,479,065	2,341,297
411001 ANNUAL SALARY	1,698,867	1,967,880	1,967,880	1,331,264	2,082,705
412002 HOURLY SALARY	49,740	61,500	61,500	51,229	70,967
413001 OVERTIME	56,287	130,000	130,000	60,099	130,000
413003 ACTING TIME	0	2,000	2,000	5,233	2,000
414001 LONGEVITY	29,786	32,450	32,450	26,735	28,125
414007 PERFECT ATTENDANCE INCENTIVE	0	16,000	16,000	0	16,000
414028 VACATION BUYOUT	2,661	4,000	4,000	3,611	4,000
415001 AUTOMOBILE ALLOWANCE	466	7,500	7,500	893	7,500
10647004 ASSESSORS OFFICE TR	150	4,300	4,300	150	4,300
458003 REGISTRATION & MEMBERSHIP FEES	150	4,300	4,300	150	4,300
10647005 ASSESSORS OFFICE SP	145	2,650	2,650	0	2,850
461001 OFFICE SUPPLIES	0	0	0	0	200
461005 PHOTO & DRAFTING SUPPLIES	0	450	450	0	450
464000 PERIODICALS	145	2,200	2,200	0	2,200
10647006 ASSESSORS OFFICE SV	50,836	1,491,350	1,566,110	1,075,641	1,348,650
432004 ENGINEER & TECHNICAL SERVICES	11,578	1,265,000	1,265,000	1,000,000	1,045,000
443400 EQUIP MAINTENANCE CONTRACTS	0	350	350	0	350
454000 ADVERTISING	566	53,000	53,000	400	130,300
455000 PRINTING & BINDING	36,769	125,000	199,642	74,923	125,000
455100 INTERNAL PRINT SHOP	1,922	3,000	3,118	118	3,000
456000 OTHER SERVICES	0	45,000	45,000	200	45,000



City of Buffalo
 Recommended Budget 2023-2024
 General Fund

Assessors Office
10647001-411001
Budgeted Salaries

DESCRIPTION	QTY	SALARY	TOTAL
ACCOUNT CLERK TYPIST STEP 5 A005	2	44,822	89,644
ACCOUNT CLERK-TYPIST JOB CLAS 0401	3	46,336	139,008
ADMIN ASSISTANT	1	60,168	60,168
ASSESSOR - JOB CLASS 0650 A066 - STEP 11	2	63,264	126,528
ASSESSOR - JOB CLASS 0650 STEP 16	2	71,273	142,546
ASSESSOR - JOB CLASS 0650 STEP 5	3	72,963	218,889
ASSESSOR JOB CLASS 0650 STEP 15	1	69,655	69,655
ASSESSOR JOB CLASS 0650 STEP 17	1	72,963	72,963
ASSISTANT TO ASSESSOR - JOB CLASS 0649	1	41,887	41,887
ASSISTANT TO ASSESSOR - STEP 17 JOB CLASS 0649	2	46,336	92,672
ASSOCIATE TAX CLERK	1	48,125	48,125
COMMISSIONER OF ASSESSMENT JOB CLASS 3720 - I129	1	127,245	127,245
DATA CONTROL CLERK (0970)	1	46,509	46,509
DEPUTY COMMISSIONER ASSESSMENT JOB CLASS 5989 - I045	1	109,148	109,148
IN REM SPECIALIST JOB CLASS 0641	1	61,347	61,347
JUNIOR DATA CONTROL JOB CLASS 0969	1	43,087	43,087
PRINCIPAL ASSESSOR	1	87,639	87,639
SENIOR ASSESSOR	1	78,896	78,896
SENIOR ASSESSOR 0660 A073 - STEP 11	1	67,796	67,796
SENIOR TAX ADMINISTRATOR	1	91,441	91,441
SENIOR TAX CLERK 0590 A014 - STEP 11	1	44,731	44,731
SENIOR TAX CLERK CLASS 0590	1	49,938	49,938
SENIOR TAX CLERK JOB CLASS 0590	2	44,731	89,462
SUPERVISING ASSESSOR	1	83,381	83,381
	33		2,082,705