



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.

DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

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.

DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

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.

DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

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.

DEPARTMENT OF ASSESSMENT & TAXATION

Division #06-1047

Work Program Statistics

| | Actual 2019-2020 | Projection 2020-2021 | Estimate 2021-2022 |
|---|---------------------|-------------------------|-----------------------|
| 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 | 4,344 | 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 |
| Assessment & Exemption Function | | | |
| Total Sites Field Reviewed for Reassessment Project | 3,200 | 5,000 | 16,000 |
| Foreclosure Parcels Field Reviewed | 5,166 | 4,000 | 5,000 |
| Permits Reviewed | 4,300 | 4,500 | 4,500 |
| Assessment Change Notices | 500 | 93,897 | 16,000 |
| Hearings: | | | |
| Board of Assessment Review Challenges | 412 | 3,749 | 500 |
| Small Claims Assessment Review | - | 100 | 75 |
| Certiorari Proceedings | 400 | 1,300 | 1,000 |
| Real Estate Transfers-RP5217 Form | 7,054 | 6,500 | 6,500 |
| Total of All Exemptions Maintained | 57,464 | 55,538 | 54,000 |
| Senior Citizen Low Income Exemptions with Enhanced | 4,170 | 4,000 | 3,900 |
| Enhanced (Senior) STAR Exemptions Only | 6,206 | 6,300 | 6,300 |
| Basic STAR Exemptions Only | 21,968 | 21,000 | 20,000 |
| Veterans Exemptions | 5,085 | 4,900 | 4,800 |



City of Buffalo
 Recommended Budget 2021-2022
 General Fund

| | 2019-2020 Actual Amount | 2020-2021 Adopted Budget | 2020-2021 Revised Budget | 2020-2021 Year To Date 4/29/2021 | 2021-2022 Recommended Budget |
|--|----------------------------|--------------------------------|-----------------------------|--|------------------------------------|
| 1047 ASSESSORS OFFICE TOTAL | 2,340,009 | 2,479,232 | 2,481,473 | 1,594,160 | 2,611,466 |
| 10647001 ASSESSORS OFFICE PS | 1,954,878 | 2,139,582 | 2,040,413 | 1,481,845 | 2,118,616 |
| 411001 ANNUAL SALARY | 1,718,885 | 1,900,445 | 1,801,276 | 1,362,614 | 1,872,441 |
| 412002 HOURLY SALARY | 56,449 | 58,250 | 58,250 | 42,600 | 56,500 |
| 413001 OVERTIME | 136,474 | 130,000 | 130,000 | 50,074 | 130,000 |
| 413003 ACTING TIME | 1,476 | 2,500 | 2,500 | 0 | 2,000 |
| 414001 LONGEVITY | 22,915 | 25,375 | 25,375 | 25,096 | 30,175 |
| 414007 PERFECT ATTENDANCE INCENTIVE | 15,549 | 15,512 | 15,512 | 0 | 16,000 |
| 414028 VACATION BUYOUT | 0 | 2,000 | 2,000 | 1,008 | 4,000 |
| 415001 AUTOMOBILE ALLOWANCE | 3,130 | 5,500 | 5,500 | 452 | 7,500 |
| 10647003 ASSESSORS OFFICE UTILITIES | 4,481 | 0 | 2,241 | 2,241 | 0 |
| 441004 TELEPHONE | 4,481 | 0 | 2,241 | 2,241 | 0 |
| 10647004 ASSESSORS OFFICE TR | 0 | 4,500 | 4,500 | 0 | 4,300 |
| 458001 TRANSPORTATION | 0 | 2,200 | 2,200 | 0 | 0 |
| 458002 MEALS & LODGING | 0 | 1,000 | 1,000 | 0 | 0 |
| 458003 REGISTRATION & MEMBERSHIP FEES | 0 | 1,300 | 1,300 | 0 | 4,300 |
| 10647005 ASSESSORS OFFICE SP | 3,839 | 800 | 800 | 135 | 4,200 |
| 461005 PHOTO & DRAFTING SUPPLIES | 0 | 600 | 600 | 0 | 0 |
| 461007 COMP & SOFTWARE (NON CAPITAL) | 1,336 | 0 | 0 | 0 | 0 |
| 464000 PERIODICALS | 2,503 | 200 | 200 | 135 | 4,200 |
| 10647006 ASSESSORS OFFICE SV | 376,810 | 334,350 | 433,519 | 109,939 | 484,350 |
| 432004 ENGINEER & TECHNICAL SERVICES | 250,000 | 25,000 | 25,000 | 11,935 | 35,000 |
| 443400 EQUIP MAINTENANCE CONTRACTS | 200 | 350 | 350 | 0 | 350 |
| 444101 RENTAL LAND & BUILDINGS | 8,025 | 9,000 | 9,000 | 0 | 0 |
| 454000 ADVERTISING | 65,520 | 130,000 | 130,000 | 39,551 | 258,000 |
| 455000 PRINTING & BINDING | 22,907 | 125,000 | 125,000 | 54,273 | 123,000 |
| 455100 INTERNAL PRINT SHOP | 2,357 | 5,000 | 5,000 | 208 | 3,000 |
| 456000 OTHER SERVICES | 27,801 | 40,000 | 40,000 | 3,972 | 65,000 |
| 490000 FREEZE FUNDS | 0 | 0 | 99,169 | 0 | 0 |



City of Buffalo
 Recommended Budget 2021-2022
 General Fund

Assessors Office
10647001-411001
Budgeted Salaries

| Description | Step | Grade | Quantity | Unit Cost | Total |
|--|------|-------|-----------|-----------|---------------------|
| Account Clerk Typist | 17 | A005 | 4 | \$ 44,104 | \$ 176,416 |
| Account Clerk Typist | 16 | A005 | 1 | 43,370 | 43,370 |
| Administrative Assistant | 4 | A041 | 1 | 55,478 | 55,478 |
| Assessor | 16 | A066 | 1 | 67,841 | 67,841 |
| Assessor | 15 | A066 | 3 | 66,300 | 198,900 |
| Assessor | 13 | A066 | 1 | 64,550 | 64,550 |
| Assessor | 11 | A066 | 1 | 60,217 | 60,217 |
| Assessor | 5 | A066 | 3 | 69,449 | 208,347 |
| Assistant to Assessor | 15 | A005 | 1 | 42,663 | 42,663 |
| Assistant to Assessor | 13 | A005 | 1 | 41,282 | 41,282 |
| Assistant to Assessor | 11 | A005 | 1 | 39,869 | 39,869 |
| Associate Tax Clerk | 5 | A026 | 1 | 52,293 | 52,293 |
| Commissioner of Assessment | 5 | I129 | 1 | 117,099 | 117,099 |
| Deputy Commissioner of Assessment & Taxation | 5 | I045 | 1 | 100,445 | 100,445 |
| In Rem Specialist | 5 | A044 | 1 | 58,393 | 58,393 |
| Junior Data Control | 16 | A004 | 1 | 42,340 | 42,340 |
| Junior Data Control | 11 | A004 | 1 | 39,028 | 39,028 |
| Junior Data Control | 5 | A004 | 1 | 43,009 | 43,009 |
| Principal Assessor | 5 | A083 | 1 | 83,418 | 83,418 |
| Senior Assessor | 5 | A073 | 1 | 75,097 | 75,097 |
| Senior Tax Administrator | 5 | A080 | 1 | 87,037 | 87,037 |
| Senior Tax Clerk | 17 | A014 | 1 | 47,533 | 47,533 |
| Senior Tax Clerk | 5 | A014 | 2 | 47,533 | 95,066 |
| Supervising Assessor | 5 | A077 | 1 | 79,365 | 79,365 |
| Attrition | | | | | (46,615) |
| Total | | | 32 | | \$ 1,872,441 |