



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.

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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.

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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.

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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

	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
Adopted Budget 2021-2022
General Fund

	2019-2020 Actual Amount	2020-2021 Adopted Budget	2020-2021 Revised Budget	2020-2021 Year To Date 6/1/2021	2021-2022 Adopted Budget
1047 ASSESSORS OFFICE TOTAL	2,340,009	2,479,232	2,481,473	1,725,735	2,611,466
10647001 ASSESSORS OFFICE PS	1,954,878	2,139,582	2,040,413	1,613,420	2,118,616
411001 ANNUAL SALARY	1,718,885	1,900,445	1,801,276	1,491,834	1,872,441
412002 HOURLY SALARY	56,449	58,250	58,250	42,600	56,500
413001 OVERTIME	136,474	130,000	130,000	52,304	130,000
413003 ACTING TIME	1,476	2,500	2,500	-	2,000
414001 LONGEVITY	22,915	25,375	25,375	25,096	30,175
414007 PERFECT ATTENDANCE INCENTIVE	15,549	15,512	15,512	-	16,000
414028 VACATION BUYOUT	-	2,000	2,000	1,008	4,000
415001 AUTOMOBILE ALLOWANCE	3,130	5,500	5,500	578	7,500
10647003 ASSESSORS OFFICE UTILITIES	4,481	-	2,241	2,241	-
441004 TELEPHONE	4,481	-	2,241	2,241	-
10647004 ASSESSORS OFFICE TR	-	4,500	4,500	-	4,300
458001 TRANSPORTATION	-	2,200	2,200	-	-
458002 MEALS & LODGING	-	1,000	1,000	-	-
458003 REGISTRATION & MEMBERSHIP FEES	-	1,300	1,300	-	4,300
10647005 ASSESSORS OFFICE SP	3,839	800	800	135	4,200
461005 PHOTO & DRAFTING SUPPLIES	-	600	600	-	-
461007 COMP & SOFTWARE (NON CAPITAL)	1,336	-	-	-	-
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	-	350
444101 RENTAL LAND & BUILDINGS	8,025	9,000	9,000	-	-
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	-	-	99,169	-	-



City of Buffalo
 Adopted 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