



Assessor's Office

End of 2009 Roll Year Report

The following is a summary of the activities of the Orchard Park Assessor's Office for the 2009 Roll year.

Assessment Changes

This year, there were 622 Assessment Change Notices sent out due to new construction, assessment adjustments, splits and merges, or map cover changes by Erie County Mapping. This year's total assessed value is \$1,848,608,448, and the total taxable value is \$1,473,439,906* which is an increase of \$10,587,391**.

The difference between the total assessed value and the total taxable value is the amount of exemption value.

*This number can change due to possible small claims and article 7 challenges. See Formal Assessment Challenges.

** Another note you may find interesting, from 2004 to 2005 we added \$39,000,000 Taxable assessed value.

2005 to 2006 \$33,000,000.

2006 to 2007 \$30,000,000.

2007 to 2008 \$22,000,000.

2008 to 2009 \$10,587,000.

Equalization Rate

The final Equalization Rate for 2009 is 58%, which coincides with our stated Level of Assessment (or Uniform Percent) of 58%. This means that on the average, all real property is assessed at approximately 58% percent of market value. Past rates starting with 2004 70%, 2005 67%, 2006 62%, 2007 60% and 2008 60%.

Exemptions

This year we mailed out 596 Enhanced STAR Renewals, 584 Senior Exemption Renewal and 20 Low Income Disability Renewals. We also mailed out a second reminder of 204 Enhanced STAR and 187 Senior Exemption via postcards. Lastly, for residents who did not

apply, a phone call was made to ensure no one missed their exemption. There were 397 first time Basic STAR applicants. Additionally, our office facilitated with the STAR Rebate program. The introduction of the Rebate program has significantly increased the number of telephone inquiries. Although there was a New York State STAR hotline, the calls were often put on hold or went unanswered, resulting in our office trying to assist the taxpayer on a local level. Our office managed a total of 11,938 exemptions during the 2009 assessment roll year.

The State increased the income limit for the Enhanced/Senior STAR to \$73,000. There is also a "Cold War" Veterans Exemption available by local option.

Transfers

We received and processed 262 sales with an average residential selling price of \$229,143. All sales must be verified for validity. Our office mails out a welcome letter along with a sales verification letter and a STAR exemption application for every sale where applicable. The highest residential sale was \$729,900.

Vacant land values are increasing at a more rapid rate than improved residential and commercial property. This data also indicates that as stated above, the equalization rate will continue to decline unless assessments are adjusted to reflect the current market trends.

Building Permits

We reviewed 576 new building permits, together with additional permits from previous years in which construction was not complete as of taxable status date (3-1-09).

Splits and Merges

The assessment department processed 29 split/merges of properties due to sales. This resulted in 10 new parcels.

Informal Assessment Review

There were 112 assessment reductions throughout the year due to request from residents resulting in a \$6,793,306 reduction in taxable value.

Formal Assessment Challenges

There were 40 assessment challenges to the Board of Assessment Review on Grievance Day resulting in 18 decreases. The end result was a loss of \$777,360 in taxable value to the roll. The next step for residents to seek relief is small claims (Residential Homes) or filing an Article 7 Challenge (usually commercial properties).

There are currently 4 active Article 7 Challenges with Quaker Crossing being the largest. This year, we brought to closure 2 Article 7's. The most notable is DDR (TOPS). We won this court case by trial in 2007 and they filed an appeal. We won the appeal. This could have been bad news due to refunds for past years which would have been significant.

Education

I continue to fulfill my Continuing Education requirements by the State of New York. I have received reimbursement checks of \$586.04, \$93.10 and \$112 this past year. This year's New York Assessor's Conference will be held in Saratoga Springs from September 27th – 30th. I will also need to take a professional standards and ethic's course in August.

The office staff also continued their training through the Office of Real Property Services. David Benes attended classes on RPS V4 Valuation, GIS Training, and Data Collection. Mary Popielinski attended RPS V4 Intro.

Taxpayer Outreach and Public Education

We have updated our website and continue to strive to improve taxpayer awareness. This past year our taxable status date changed from May 1st to March 1st. There were news articles to provide awareness to taxpayers. All tax bills starting with the 2008/09 schools bill included a bright orange note reminding taxpayers of this change. All exemption renewal notices included this reminder. I met the senior groups at the American Legion and the Hillcrest fire hall to explain these changes. Pamphlets and signs were displayed at the senior center, tax receiver's office and the assessor's office.

New Initiatives and Other Projects

My office is still doing drive-by data reviews and should be complete by the end of the summer. To date we have review 6,913 properties and have made changes to our data where applicable. We hope to mail out the information we found to residents to get their feedback.