



## **Orchard Park Assessor's Office**

### **2016 Assessment Roll Report**

*The following is a summary of the activities performed by the Orchard Park Assessor's Office to complete the 2016 Final Assessment Roll and all requirements by the State of New York.*

#### **Exemptions- Our office managed 11,491 exemptions for the 2016 assessment roll.**

*This was the first year the Alternative Veteran Exemption was adopted by the schools. We mailed 1,160 postcards to Veterans telling them they qualify and no new application was needed. We Sent 148 new applications to veterans under the Pro Rata Exemption. They had to requalify for the school exemption.*

*This was also the first year the Star program changed from an exemption to a check program for new owners. We had to notify 422 residents they are no longer in the exemption program and will need to reapply on the States website.*

This year we mailed out:

- 783 Enhanced STAR Renewals
- 473 Low Income Senior Renewals,
- 19 Low Income Disability Renewals
- 54 Agricultural Exemption Renewal
- 469 IVP's (income verification program) notices.

We mailed 372 second notices to our seniors who did not apply by January 1 as a reminder, via postcards. If a senior did not apply by February 15<sup>th</sup>, a phone call was made to ensure no one missed their exemption.

#### **Transfers:**

We received and processed 726 transfers from the county. These transfers include name changes, deed correction and property transfers. (All sales must be verified for validity). There were 327 valid residential sales with an average selling price of \$273,400. Our office mails out a welcome letter, a sales verification form and a STAR exemption application for every sale when applicable. The highest residential sale was \$975,000.

We reviewed 438 homes and buildings from the Multiple Listing Service (MLS) and compared the information with our records.

#### **Building Permits:**

We reviewed 645 new building permits which includes the Town and Village, together with additional permits from previous years in which construction was not complete as of taxable status date (3-1-16).

### **Splits and Merges:**

There were 23 splits due to a sale or new sub-division, 17 merge requests and 3 exchanges of properties this past year. This resulted in a net gain of 75 parcels or a total of 12,235 parcels.

### **Assessment Changes:**

There were 728 Assessment Change Notices sent out due to new construction, assessment adjustments, splits/merges, and/or map cover changes by Erie County Mapping. There were also 61 grievances filed with the Board of Assessment Review (BOR). This year's Final Total Assessed Value is \$1,926,585,900\*, with a total taxable value of \$1,560,503,627\*. This represents an increase of \$15,270,348 taxable when compared to 2015.

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

\*\* Please note the table below represents the total increase in taxable assessed value by year starting with 2006. The **red figures** represent taxable assessed value that was lost due to court settlements, assessment review per requests, reductions in special franchise values, BOR reductions and storm damage.

- 2016- \$ 20,493,599 **(\$5,086,611)** **183 parcels** - net increase \$15,270,348
- 2015- \$22,791,961 **(\$7,087,272)** **172 parcels** - net increase \$15,704,689
- 2014 - \$26,786,645 **(\$5,425,885)** **101 parcels** - net increase \$21,935,905
- 2013 - \$19,818,593 **(\$7,928,296)** **151 parcels** - net increase \$11,890,297
- 2012 - \$16,595,937 **(\$8,203,467)** **161 parcels** - net increase \$ 8,392,470
- 2011 - \$17,730,565 **(\$7,368,916)** **189 parcels** - net increase \$10,361,649
- 2010 - \$17,730,565 **(\$6,468,000)** **106 parcels** - net increase \$ 8,227,000
- 2009 - \$17,796,000 **(\$7,209,000)** **124 parcels** - net increase \$10,587,000
- 2008 - \$31,175,000 **(\$9,175,000)** **115 parcels** - net increase \$22,000,000
- 2007 - \$39,932,000 **(\$9,932,000)** **91 Parcels** - net increase \$30,000,000
- 2006 - \$38,541,000 **(\$5,410,000)** **66 parcels** - net increase \$33,000,000

### **Assessment reductions -**

There were 176 assessment reductions due to recent court decisions/settlements, assessment reviews based on inspections/selling price and reduction in special franchises values resulting in a \$4,949,971 reduction in taxable assessed value.

### **Grievance Challenges-BOR (2016 information)**

There were 61 Grievances for the Board of Assessment Review; 19 hearings, 11 non-hearing (of which 31 are in-litigation) resulting in \$136,640 of additional loss in taxable assessed value for the 2016 roll.

**\*Note- The assessment roll is final on July 1, 2016. However, the total assessed value can be reduce only by Judicial Review –**

- **Small Claims Assessment Review (SCAR)**
- **Tax certiorari proceedings in State Supreme Court**

**\*There are currently 23 tax certiorari cases and 2 small claims with a total assessed value of \$50,793,940. The petitioners are requesting a total reduction of (\$24,744,398). There are 9 new cases for the 2016 Assessment Roll.**

### **Equalization Rate:**

**The Final 2016 Equalization Rate is 53.5%. This is the Town of Orchard Park's Level of Assessment (or Uniform Percent) which must appear on the assessment roll and all tax bills. This means on the average, all real property is assessed at approximately 55% percent of market value.**

### **Past rates included:**

- **55% (2015)**
- **57% (2013-14)**
- **58% (2009- 2012)**
- **60% (2007- 2008)**
- **62% (2006)**
- **67% (2005)**
- **70% (2004)**

**\*The drop in our rate from 70% to 53.5% has caused a number of residential and business owners to seek relief through informal meetings and/or formal challenges.**

### **Education:**

- **NYSAA Conference – Ellenville, NY**
  - Analysis of Purchase and Sales Contracts
  - Legislation Update (2015)
  - Architectural Features that Effect Value
  - Mini –Modules (IRV, Neighborhood Delineation and V4 Notes)
- **2016 Ellicottville Seminar**
  - Wetland Valuation
  - Residential & Commercial Appraisal Review
  - Residential Solar Panels
  - Regression Tables
- **2016 – New York State Archives – Using State Archives Retention Schedules**

**My staff continues their training through the Office of Real Property Tax & Services, Erie County Real Property Taxation or Cusack Training Center. The most recent classes:**

- **RPS V4 Introduction – Nancy Kenlon**
- **RPS V4 Reports and Excel – Nancy Kenlon**
- **Exploring an Architectural Legacy (Buffalo) – Nancy Kenlon**
- **ArcGIS for Land Records – Parcel Management – David Benes**
- **Exploring an Architectural Legacy (E Aurora) – David Benes**
- **Exploring an Architectural Legacy (Buffalo) – Mary Popielinski**

**Taxpayer Outreach and Public Education:**

**We continue to strive for taxpayer awareness by updating our web-site.**