



Orchard Park Assessor's Office

2019 Assessment Roll Report

The following is a summary of the activities performed by the Orchard Park Assessor's Office to complete the 2019 Final Assessment Roll and all requirements by the State of New York.

Exemptions- Our office managed 10,957 exemptions for the 2019 assessment roll.

This year we mailed out:

- 635 Enhanced STAR Renewals
- 325 Low Income Senior Renewals,
- 20 Low Income Disability Renewals
- 51 Agricultural Exemption Renewal
- 954 IVP's (income verification program) notices.

We mailed 353 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 15th, a phone call was made to ensure no one missed their exemption.

Transfers:

We received and processed 796 transfers from the county. These transfers include name changes, deed correction and property transfers. (All sales must be verified for validity). There were 354 valid residential sales with an average selling price of \$296,097. Our office mails out a welcome letter, a sales verification form and the latest STAR information for every sale when applicable. The highest residential sale was \$968,000.

We reviewed 318 homes and buildings from the Multiple Listing Service (MLS) and compared the information with our records.

Building Permits:

We reviewed 711 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 (3-1-18).

Splits and Merges:

There were 29 splits and merges for the 2019 assessment roll. This resulted in a net gain of 13 parcels or a total of 12,325 parcels.

Assessment Changes:

There were 602 Assessment Change Notices sent out due to new construction, assessment adjustments, court settlements/decisions, splits/merges, and/or map cover changes by Erie County Mapping. There were also 30 grievances filed with the Board of Assessment Review (BOR). This year's Final Total Assessed Value is \$1,959,609,599*, with a total taxable value of \$1,607,212,392*. This represents an increase of \$13,991,387 taxable when compared to 2018.

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

Grievance Challenges-BOR (2019 information)

There were 38 Grievances for the Board of Assessment Review, 14 hearings, 9 Stipulations, 7 non-hearing and 8 repeat filings for properties In-Litigation resulting in \$-1,290,855 in taxable assessed value for the 2019 roll.

*Note- The assessment roll is final on July 1, 2018. However, the total assessed value can be reduce by Judicial Review –

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

*There are currently 3 tax certiorari cases and 3 small claims with a total assessed value of \$8,517,515. The petitioners are requesting a total reduction of (\$-4,389,790).

Equalization Rate:

The Final 2019 Equalization Rate is 48.5%. 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 48.5% percent of market value.

Past rates included:

- 50.5% (2018)
- 52% (2017)
- 53.5% (2016)
- 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 48.5% has caused a number of residential and business owners to seek relief through informal meetings and/or formal challenges.

Assessor's Education:

- **NYSAA Conference – Lake Placid, New York:**
 - Legislation Update (2019)
 - Income & Expense Statement Analysis
 - Dark Store Theory
 - Apportionments, Penalties and Correction of Errors
- **Other Classes:**
 - Commercial vs Residential Structures
 - Pan American Exposition - Tour
 - Buffalo Medical Campus – Tour
 - Niagara Industrial Heritage – Tour
 - Village of Williamsville - Tour

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

Taxpayer Outreach and Public Education:

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