

DEPARTMENT OF ASSESSMENT & TAXATION

ASSESSORS OFFICE

FUNCTION

1047

APPROPRIATIONS	\$	2,078,865
FRINGES	\$	616,615
TOTAL APPROPRIATIONS	\$	<u>2,695,480</u>
REVENUE	\$	430,000
NET	\$	<u><u>(2,265,480)</u></u>

Department of Assessment and Taxation

GOALS

1. Maintain fair and equitable assessments at 100% of market value on all real property in the City of Buffalo pursuant to New York State Law.
2. Continue to maintain real estate transfer data and property inventory information for future assessments.
3. Maintain a sales analysis program that will provide sales data utilized in forecasting future property values.
4. Produce a pictorial inventory of all real property in the City of Buffalo for use in assessing property and other city agency needs.
5. Increase timely, efficient and comprehensive taxpayer service.
6. Issue current and arrears bills for City tax and sewer rent charges.
7. Continue rapid processing of senior citizen, veteran, disabled, STAR and numerous other exemption programs.
8. Continue "In Rem" foreclosure auction to facilitate collection of city tax, sewer rent, user fee and water/sewer charges.
9. Continue to maintain the RPS computerized property accounting and roll preparation system.
10. Maintain records and assessment data utilized in creation of the separate Transit Mall assessment roll.
11. Maintain the separate records and billings for the City and Erie County Industrial Development Agency "payment in lieu of taxes" (PILOT) program.
12. Provide the public with city assessment data via the City's website.
13. Establish and maintain a database of property owners and their mailing address.

DEPARTMENT OF ASSESSMENT & TAXATION

Description of Activities

Assessment

1. Review deed transfers and record new owner, owner mailer and tax bill mailing address on the New York State RPS computer system.
2. Generate and mail sales verification surveys and exemption information sheets.
3. Review all sales to determine if arms length and reliable for use in valuing similar properties and field review property 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 CAMA (computer assisted mass appraisal) to value properties where assessments are not fair and equitable.
6. Produce comparable sales documents for each property and field review each parcel, noting inventory data changes and assessed value changes.
7. Enter all inventory and value changes as a result of annual reassessment field review on the New York State RPS computer system.
8. Review all permits and field inspect additions, 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.
9. Under the New York state aid program re-inspect and reappraise all property at least once in a 6 year cycle for accuracy of inventory and assessed value.
10. Mail renewal applications annually for all Senior Citizen, Enhanced STAR and Disability exemptions
11. Process all returned exemption renewals for income eligibility and adjust percentage of exemption accordingly. Mail certified reminders to all non-respondents.
12. Mail exemption qualification forms to all not-for-profit organizations that must re-qualify annually. Process the exemption returns.
13. Mail and process returned Veteran exemption continuing eligibility post cards.
14. Process applications and maintain data and files on all properties eligible for PILOT (payment in lieu of taxes) exemptions.
15. Enter in the New York State RPS computer system all exemption changes resulting from the annual renewal/recertification process.
16. 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.

17. Inspect and process applications for building exemptions such as 485B business exemptions, 235A Housing rehabilitation exemptions, Historic Preservation exemptions; Mixed Use exemptions and Empire Zone exemptions. Maintain all relevant data and files on each parcel for the life of the exemption.
18. Generate reports to notify owners pursuant to New York Real Property Tax Law, Section 520, the property is subject to a pro-rated tax due to exemption removal.
19. Combine and divide properties upon request of property owners or through deed filing; maintain property maps showing property locations and dimensions.
20. Generate and mail "change in assessed value" notices with the publication of the December 1st Tentative roll.
21. Prepare instructions and forms to assist property owners filing assessment grievances with the Board of Assessment Review (BAR).
22. Schedule and enter into a database all assessment grievances for hearing before Board of Assessment Review (BAR); mail notice of hearing to owner; supply BAR with schedules and property information.
23. Process and enter into RPS computer system all Board of Assessment Review changes.
24. Enter all final changes and prepare the March 1st Final roll.
25. Notify property owners of the Board of Assessment Review decision on assessment challenges.
26. Represent the City's interest in all Small Claim Assessment Review (SCAR) appeals and Certiorari Proceeding appeals to the decisions of the Board of Assessment Review.
27. Respond to inquiries in person, by phone or in writing for information on property inventory, ownership, exemptions, assessed values and mailer information.
28. Provide property data, ownership and mailer information to governmental agencies inside and outside of City Hall.
29. 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 Police, Fire, User Fee Office, Inspections, Community Development, etc.
30. Maintain data on properties within the Transit Mall (Downtown) district and prepare a tentative Transit Mall roll. Notify all property owners of tentative roll data, enter any corrections to the tentative roll data; produce a final Transit Mall roll and provide Erie County with a copy for Transit Mall charge billing and collection.
31. Provide Water Department with a list of properties eligible for discounted water charges due to Senior Citizen exemption status.
32. Provide Erie County with an assessment roll to generate Erie County tax bills and provide periodic ownership and mailer information updates.

Taxation

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, which include grass and weed cuttings, tree cuttings, sidewalks, and demolitions and maintain all associated records.

3. Compile data, prepare and analyze financial and statistical tax and sewer rent records, which include maintaining technical tax accounting operations and maintaining control ledger accounts.
4. Prepare and file Bankruptcy Petitions and process bills for all Bankruptcy Accounts according to the United States Bankruptcy Courts, and maintain all associated records.
5. Calculate, prepare and mail all P.I.L.O.T. (payment in lieu of taxes) bills, both current and delinquent, 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.
10. Prepare and issue delinquent tax notices pursuant to Section 28.
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 mailer; direct on-line input of mailer changes for City, Sewer, User Fee, and County billing.
14. Provide information regarding tax bill mailing addresses to the public and various governmental agencies.
15. Assist taxpayers, the general public and various governmental agencies, tax servicing companies and title companies seeking information concerning City Taxes, Sewer Rents, Local Assessments, P.I.L.O.T., 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 for the City.

Work Program Statistics

Description of Activity	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Estimate*** 2008-2009	Projected 2009-2010
Incoming Telephone Calls- Entire Department	28,000*	28,000*	28,000*	N/A**	
TAXATION FUNCTION					
Information & Statement Requests on Current Tax & Sewer Rent Charges	41,457	43,500	45,000	45,000	40,000
Information & Statement Requests on Arrears Tax & Sewer Rent Foreclosures	46,165	49,150	50,000	50,000	45,000
Mailing Address Changes	7,100	7,000	7,500	7,500	7,500
Real Property Tax & Sewer Rent Bills	87,819	87,103	86,768	85,665	85,500
Delinquent Tax Notices	21,151	20,795	20,795	20,432	20,000
Foreclosure Notices	82,804	113,400	110,158	110,838	120,000
Over & Short Letters	3,918	3,900	3,213	3,900	3,000
NY RPTL Section 520 Letters Sent	731	703	706	522	600
Online Tax Payments				6,126	10,000
ASSESSMENT FUNCTION					
Total Sites Field Reviewed For Annual Reassessment	18,929	20,496	20,000	24,705	25,000
Foreclosure Parcels Field Reviewed	4,312	3,085	4,000	5,100	5,000
Permits Reviewed	3,852	3,800	3,800	4,424	4,000
Assessment Change Notices	7,216	14,741	14,000	10,892	11,000
Hearings:					
Board of Assessment Review Challenges	1,825	2,965	1,334	1,638	1,600
Small Claims Assessment Review	39	76	8	10	20
Certiorari Proceedings	291	374	150	100	150
Real Estate Transfers - RP 5217 Form	8,926	7,857	7,235	7,000	7,000
Total of All Exemptions Maintained	78,109	70,609	70,747	71,471	70,000
Senior Low Income & Enhanced STAR Exemption	7,640	7,212	6,856	6,420	6,200
Enhanced (Senior) STAR Exemption Only	2,731	2,383	2,696	2,299	2,200
Basic STAR Exemption only	29,603	30,347	31,082	32,267	32,000
Various Veterans Exemption	7,585	7,279	7,089	7,031	7,000
* Estimate based on incomplete monthly reporting					
** Figures not available; Verizon no longer supplied call reports plus City is switching to new phone & Vendor system					
*** Some 2008 - 2009 values are estimates to allow for the remaining fiscal year					

CITY OF BUFFALO
CITY OF BUFFALO - GENERAL FUND
2009-2010 MAYOR RECOMMENDED

1000 GENERAL FUND	2006-2007 ACTUAL AMOUNT	2007-2008 ACTUAL AMOUNT	2008-2009 ADOPTED BUDGET	2008-2009 REVISED BUDGET	2008-2009 YTD 04/28/2009	2009-2010 MAYOR RECOMMENDED

06 ASSESSMENT						

1047 ASSESSORS OFFICE						

PERSONAL SERVICES						

411001 ANNUAL SALARY	1,140,471.77	1,214,397.99	1,230,039.00	1,230,039.00	1,073,813.92	1,437,839.00
412002 HOURLY SALARY	78,098.86	80,372.29	136,990.00	136,990.00	72,354.55	152,000.00
413001 OVERTIME	55,663.81	49,225.79	55,000.00	55,000.00	41,194.54	55,000.00
413003 ACTING TIME	212.61	.00	.00	.00	.00	.00
414001 LONGEVITY	20,325.00	21,789.60	20,175.00	20,175.00	15,975.00	21,150.00
414007 PERFECT ATTENDANCE INCENTIVE	6,002.51	8,973.09	13,054.00	13,054.00	.00	13,445.00
415001 AUTOMOBILE ALLOWANCE	11,784.00	10,536.00	26,280.00	26,280.00	14,184.00	28,320.00
TOTAL PERSONAL SERVICES	1,312,558.56	1,385,294.76	1,481,538.00	1,481,538.00	1,217,522.01	1,707,754.00

TRAVEL						

458001 TRANSPORTATION	.00	.00	300.00	.00	.00	.00
458002 MEALS & LODGING	.00	.00	400.00	.00	.00	.00
458003 REGISTRATION & MEMBERSHIP FE	2,225.00	1,701.00	4,925.00	1,085.00	85.00	4,925.00
TOTAL TRAVEL	2,225.00	1,701.00	5,625.00	1,085.00	85.00	4,925.00

SUPPLIES						

461001 OFFICE SUPPLIES	72,384.36	68,314.59	107,375.00	113,344.38	47,844.38	78,850.00
461002 CONTRACT VENDOR SUPPLIES	2,036.86	2,866.01	10,375.00	3,181.57	3,181.57	10,375.00
461005 PHOTO & DRAFTING SUPPLIES	29.82	.00	300.00	.00	.00	300.00
464000 PERIODICALS	934.50	1,137.00	1,400.00	1,021.50	1,021.50	1,250.00
TOTAL SUPPLIES	75,385.54	72,317.60	119,450.00	117,547.45	52,047.45	90,775.00

SERVICES						

432004 ENGINEER & TECHNICAL SERVICE	.00	.00	.00	.00	.00	.00
443301 MACHINERY & EQUIP REPAIRS	1,000.00	6.78	250.00	.00	.00	250.00
443400 EQUIP MAINTENANCE CONTRACTS	4,861.45	10,408.00	5,600.00	6,566.00	1,156.00	6,475.00
444101 RENTAL LAND & BUILDINGS	3,150.00	3,150.00	3,150.00	3,244.50	3,244.50	3,341.00

CITY OF BUFFALO
 CITY OF BUFFALO - GENERAL FUND
 2009-2010 MAYOR RECOMMENDED

1000 GENERAL FUND	2006-2007 ACTUAL AMOUNT	2007-2008 ACTUAL AMOUNT	2008-2009 ADOPTED BUDGET	2008-2009 REVISED BUDGET	2008-2009 YTD 04/28/2009	2009-2010 MAYOR RECOMMENDED

454000 ADVERTISING	106,195.92	119,650.47	168,700.00	168,686.68	98,686.68	188,925.00
455000 PRINTING & BINDING	162.00	10,106.00	17,517.00	6,527.66	6,527.66	19,275.00
455100 INTERNAL PRINT SHOP	2,999.50	3,243.09	11,070.00	2,906.80	2,906.80	12,820.00
480000 OTHER SERVICES	1,875.00	52,077.55	11,557.00	18,012.79	15,589.93	43,825.00
490000 FREEZE FUNDS	.00	.00	.00	70,616.61	.00	.00
TOTAL SERVICES	120,243.87	198,641.89	217,844.00	276,561.04	128,111.57	274,911.00
CAPITAL OUTLAY						

474100 EQUIPMENT	.00	3,568.00	.00	.00	.00	500.00
490000 FREEZE FUNDS	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	3,568.00	.00	.00	.00	500.00
TOTAL 1047 ASSESSORS OFFICE	1,510,412.97	1,661,523.25	1,824,457.00	1,876,731.49	1,397,766.03	2,078,865.00
TOTAL 06 ASSESSMENT	1,510,412.97	1,661,523.25	1,824,457.00	1,876,731.49	1,397,766.03	2,078,865.00
TOTAL	1,510,412.97	1,661,523.25	1,824,457.00	1,876,731.49	1,397,766.03	2,078,865.00
1000 GENERAL FUND						

BUDGET PROJECTION 20910 2009-2010 CITY OF BUFFALO BUDGET REQUESTS

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	MAYOR REC	PERCENT CHANGE
10647001411001		ASSESS PS ANNUAL SAL	1,230,039.00	.00	1,437,839.00	16.89
	1000-06-1047-0000-1-00-0-40-411001-	COMMISSIONER OF ASSESSMENT - STEP 5	1.00	83,426.00	83,426.00	
		TAX ADMINISTRATOR - STEP 4	1.00	61,860.00	61,860.00	
		SUPERVISING ASSESSOR - STEP 5	1.00	61,372.00	61,372.00	
		SENIOR ASSESSOR - STEP 5	1.00	58,070.00	58,070.00	
		ASSESSOR - STEP 5	5.00	53,702.00	268,510.00	
		IN REM SPECIALIST - STEP 5	1.00	45,152.00	45,152.00	
		SENIOR ACCOUNT CLERK STENO - STEP 5	1.00	36,164.00	36,164.00	
		ACCOUNT CLERK-TYPIST - STEP 4	1.00	33,271.00	33,271.00	
		ACCOUNT CLERK-TYPIST - STEP 5	2.00	34,105.00	68,210.00	
		ASSISTANT TO ASSESSOR - STEP 5	3.00	34,105.00	102,315.00	
		JUNIOR DATA CONTROL CLERK - STEP 5	2.00	33,257.00	66,514.00	
		PRINCIPAL ASSESSOR - STEP 5	1.00	64,504.00	64,504.00	
		ASSESSOR - STEP 4	1.00	51,889.00	51,889.00	
		REAL PROPERTY APPRAISER - STEP 3	1.00	46,190.00	46,190.00	
		CLERK - STEP 5	1.00	32,551.00	32,551.00	
		JR. DATA CONTROL CLERK - STEP 3	1.00	31,714.00	31,714.00	
		ASSESSOR - STEP 2	1.00	48,286.00	48,286.00	
		ASSOCIATE TAX CLERK - STEP 5	1.00	40,437.00	40,437.00	
		ACCOUNT CLERK TYPIST - STEP 3	2.00	32,443.00	64,886.00	
		SENIOR TAX CLERK STEP 5	2.00	36,755.00	73,510.00	
		ASSESSOR STEP 3	1.00	50,078.00	50,078.00	
		REAL PROPERT APPRAISER STEP 5	1.00	48,930.00	48,930.00	
		BUDGET CEILING:			.00	
		TOTALS:	1,230,039.00	.00	1,437,839.00	16.89

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