



Orchard Park Assessor's Office

2018 Assessment Roll Report

The following is a summary of the activities performed by the Orchard Park Assessor's Office to complete the 2018 Final Assessment Roll and all requirements by the State of New York.

Exemptions- Our office managed 11,101 exemptions for the 2018 assessment roll.

This year we mailed out:

- 684 Enhanced STAR Renewals
- 358 Low Income Senior Renewals,
- 20 Low Income Disability Renewals
- 53 Agricultural Exemption Renewal
- 687 IVP's (income verification program) notices.

We mailed 406 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 1,151 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 \$290,482. 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 \$1,115,000.

We reviewed 340 homes and buildings from the Multiple Listing Service (MLS) and compared the information with our records.

Building Permits:

We reviewed 784 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 11 splits due to a sale or new sub-division, 4 merge requests and 4 exchanges of properties this past year. This resulted in a net gain of 76 parcels or a total of 12,312 parcels

Assessment Changes:

There were 683 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 49 grievances filed with the Board of Assessment Review (BOR). This year's Final Total Assessed Value is \$1,951,296,535*, with a total taxable value of \$1,593,608,790*. This represents an increase of \$14,070,484 taxable when compared to 2017.

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

Grievance Challenges-BOR (2018 information)

There were 49 Grievances for the Board of Assessment Review, 15 hearings, 7 Stipulations, 3 non-hearing and 24 re-files due to Litigation resulting in \$-1,489,910 in taxable assessed value for the 2018 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 30 tax certiorari cases and 4 small claims with a total assessed value of \$28,793,490. The petitioners are requesting a total reduction of (\$-15,801,971).

Equalization Rate:

The Final 2018 Equalization Rate is 50.5%. 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 50.5% percent of market value.

Past rates included:

- 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 50.5% has caused a number of residential and business owners to seek relief through informal meetings and/or formal challenges.

Education:

- **NYSAA Conference – Lake Placid, New York**
 - Legislation Update (2017)
 - Review Veteran Exemption procedures
 - What to do with too much Income and Expense information
 - Mini –Modules (Assessor’s GIS parcel data, state & Federal uses, Paper Streets – Dedication & Ownership issues).
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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:

Nancy Kenlon – Real Property Appraiser

- **“Appraisal Methodologies Used by Assessors for Valuation” (Elma, ECAA)**
- **RPS Version 5 class (Batavia- ORPS)**
- **RPS User group meeting (Batavia- ORPS)**
- **Heartsaver First Aid CPR, AED Class (Town)**

David Benes – Sr. Tax mapper

- **RPS Users Group – (Batavia – ORPS)**
- **Heartsaver First Aid CPR, AED Class (Town)**

Mary Poplielinski – Clerk Typist

- **Heartsaver First Aid CPR, AED Class (Town)**

Taxpayer Outreach and Public Education:

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

