

Real Property Tax Service Agency for 2018

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2018: Hammondsport/South Corning Villages \$720,525; April: Hornell City \$3,275,405 June: All other villages \$6,706,679; July: Corning City \$7,169,448; September: Central Schools \$60,427,524; October: City Schools \$51,721,474 January, 2019: Town/County \$73,898,454; Total tax levy: \$209,147,814.

We are responsible for preparing the tax levy for the county and towns and by contract with 19 of the remaining 37 school, village and city taxing jurisdictions within the County. Total county wide tax levy for all purposes shown above is a 3.81% increase over \$201.5 million levied from the 2018 assessment rolls.

Equalization rates (ER) continue to fluctuate in those assessing units not in the cycle reassessment program or maintaining at 100% uniform level of assessment. Assessing units receiving the greatest county tax shifts: due to a revaluation project: Town of Addison, Town of Bath and Town of Hornby; due to ER drop: (from high to low) Town of Bradford and Hartsville. Gas and oil production decreased by 101 thousand (full value) in 2018 which is a 3.7% decrease from the 2017 full value figure. This slight decrease is due to an increase in oil production and price per barrel while gas production decreased and equalization rates remained relatively unchanged. The 2019 county full value tax rate is \$8.24 as compared to \$8.42 in 2018. Equalized full value is +6.06 billion compared to +5.93 billion in 2018 (+2.2%). The County tax levy is \$49.989 (-0.017%) million compared to \$49.998 million in 2018. The Town tax levy is \$31.0 million (+1.61%) compared to \$30.6 million in 2018.

There are 21 assessing units assessing at 100%. They are City of Corning, City of Hornell, Addison, Avoca, Bath, Campbell, Canisteo, Caton, T-Corning, Dansville, Erwin, Fremont, Greenwood, Hornby, Howard, Prattsburgh, Pulteney, Urbana, Wayland, Wayne and Wheeler. Corning City, Cameron, Hartsville, Jasper, Lindley, Rathbone, Troupsburg, Wayne, West Union & Woodhull are planning updates in 2019. This office assists revaluation towns/cities with printing and preparing assessment disclosure cover letters, glossaries and impact notices if needed.

The county staff provides RPSV4 administrative assistance to all assessors and staff with the NYS ORPTS and/or revaluation contractors providing the valuation support to those municipalities doing reassessment or cyclical reassessment projects. The RPSV4 software is updated on the county network and most issues are resolved over the telephone, saving staff travel to municipalities. The Data Collector position that was implemented in 2016 continues to be of vital importance in assisting the local assessors with validation of residential sales data.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. We did not have any assessors requiring this training in 2018. We are also required to train newly appointed or reappointed Board of Assessment Review members. In 2018 training was held for 24 BAR members. We had 6 additional BAR members attend training sessions in surrounding counties. We also held a special BAR training session for the Town of Bath BAR members as the town completed a town-wide revaluation project. There were a total of 36 BAR members from 26 municipalities that were trained in 2018.

In 2018 a total of 3,333 deeds were processed through the mapping department and sent to the local assessor. The recorded deed count is up 2.52% from 2017. Of the total number of deeds, 67% occurred in the Cities of Corning and Hornell, Town and Village of Bath, Towns of Hornellsville, Corning, Erwin, Wayland, Canisteo, Campbell, Cohocton, Prattsburgh, Urbana, and Wayne (which includes the Villages in these towns). Also out of the total number of deeds 263 new tax parcels were created.

The 2018 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$3,531, an increase of 19% from 2017. The 2018 revenue sales of Part of Parcel Certificates was \$6,075, an increase of 27% from 2017. Staff scanned and stored around 5,082 mapping documents in 2018. The staff also printed 909 tax maps for the 2018 tax roll year for the local assessors' offices. The Real Property mapping department is continuously working diligently to correct and update our tax map/GIS data. We are also working continuously in coordination with the County E911 Department to verify and update property addressing.

The mapping department continuously works in collaboration with other County departments to provide property information such as adding fields for certain special districts to the mapping ownership database, providing tax auction parcel maps for the Finance Office, and updating the coverage areas for various fire departments. Deed processing procedures were updated to streamline efforts and eliminate duplication of tasks.

The municipal Boards of Assessment Review filed reports containing 4755 decisions on assessment grievances. The Office of Court Administration reported on 23 small claims hearing decisions resulting in a reduction in assessment for 13 parcels. Various taxing boards acted on recommendations from corrections of errors on 115 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 48 parcels in 2017; the court filed decisions on 52 parcels. There are outstanding decisions on 60 parcels comprising 36 property owners in 8 assessment units.

The 2019 county tax impact from local option and mandatory exemptions is \$2.64 million compared to \$2.57 million in 2018 showing a 2.9% increase in real property tax benefit to the eligible property owners. The one major increase was Ag Land (+15.84%). The major decreases were Senior & Grandparent Housing (-24.30%); Ag Building (-17.32%); Disability (-14.10%); Business Investment (-10.01%); Eligible Funds Veterans (-9.91%); Aged (-6.46%); Volunteer Fire & Ambulance (-3.93%); & Alt Vets (-2.52%).

The county average residential sale price of 1038 arm's length sales is \$123,848. One municipality had sales with range of less than \$50,000; ten in the range of \$50-80,000; ten in the range of \$80-100,000; twenty-three in the range of \$100-200,000, and four; Erwin, Pulteney, Urbana & Wayne in the range of greater than \$200,000. Those sale areas greater than the average are: Southeast: Corning City, Erwin & Painted Post Village, Corning Town, Caton, Hornby & Lindley; Central: Northwest: North Hornell Village, Dansville & Wayland Town; Southwest: Hartsville & West Union; Keuka Lake: Pulteney, Hammondsport Village, Urbana and Wayne.

We maintain a file and payment schedule on 69 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2018 were \$2,141,950.00. The total PILOT amount collected in 2018 was \$2,124,963.68; of which \$1,780.90 applied to 2012 PILOT payments, \$1830.92 applied to 2013 PILOT payments, \$1,838.92 applied to 2014 PILOT payments, \$1,794.90 applied to 2015 PILOT payments, \$1,794.90 applied to 2016 PILOT payments, \$56,568.34 applied to 2017 PILOT payments and \$18,142.14 applied to 2019. The break-down is: Housing (8) \$47,719.59; Hornell City IDA (13) \$79,091.49; Steuben County IDA (46) \$1,994,717.20; Erwin IDA (1) \$454.40; and Federal/State Land PILOT (1) \$2,981.00.

Respectfully submitted,

Wendy S. Jordan,
Director, CCD