

Real Property Tax Service Agency for 2017

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2017: Hammondsport/South Corning Villages \$712,059; April: Hornell City \$3,072,156; June: All other villages \$6,520,758; July: Corning City \$7,022,182; September: Central Schools \$53,343,973; October: City Schools \$57,080,669; January, 2018: Town/County \$73,715,826; Total tax levy: \$201,467,624.

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 1.52% increase over \$198.5 million levied from the 2016 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 Canisteo, Town of Howard and Town Urbana; due to ER drop: (from high to low) Town of Addison, Cohocton, Prattsburgh, and Tuscarora. Gas production decreased by 2.7 million (full value) in 2017 which is a 49.5% decrease from the 2016 full value figure. This decrease is due to a drop in equalization rates as production and per barrel prices for oil decreased. The 2018 county full value tax rate is \$8.45 as compared to \$8.43 in 2017. Equalized full value is +5.93 billion compared to +5.92 billion in 2017 (+.2%). The County tax levy is \$49.99 (-0.02%) million compared to \$50.00 million in 2017. The Town tax levy is \$30.8 million (+3.31%) compared to \$29.8 million in 2017.

There are 18 assessing units assessing at 100%. They are City of Corning, City of Hornell, Avoca, Campbell, Canisteo, Caton, Erwin, Fremont, Greenwood, Hartsville, Howard, Prattsburgh, Pulteney, Urbana, Wayland, Wayne, Wheeler and Woodhull. Addison, Bath, T-Corning, Dansville, Erwin, Hornby, Pulteney & Wayland are planning updates in 2018. 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.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. In 2017 we had 3 assessors receive this training. We are also required to train newly appointed or reappointed Board of Assessment Review members. In 2017 training was held for 24 BAR members. We had 2 additional BAR members attend training sessions in surrounding counties. There were a total of 26 BAR members from 24 municipalities that were trained in 2017.

In 2017 a total of 3,251 deeds were processed through the mapping department and sent to the local assessor. The recorded deed count is up 4.03% from 2016. Of the total number of deeds, 68% occurred in the Cities of Corning and Hornell, Town and Village of Bath, Towns of Hornellsville, Corning, Erwin, Wayland, Canisteo, Wayne, Urbana, Pulteney, Prattsburgh, and Campbell (which includes the Villages in these towns). Also out of the total number of deeds 220 new tax parcels were created.

The 2017 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$2,968, a decrease of 41% from 2016. This is primarily attributed to the information available online which has decreased sales of tax maps and special GIS maps. The 2017 revenue sales of Part of Parcel Certificates was \$4,775, an increase of 3.24% from 2016. Staff scanned and stored around 4,906 mapping documents in 2017. The staff also printed 872

tax maps for the 2017 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 with fire numbers.

In 2017 the mapping department worked on clearing up discrepancies related to parcels surrounding the small recreational lakes and ponds located in Steuben County; informing the local assessors of the discrepancies between their assessment data and mapping GIS data. The mapping department continuously works in collaboration with other County departments to provide property information such as a County owned parcel listing for the Hazard Mitigation Committee, tax auction parcel maps for the Finance Office, and a GIS online application for Public Works' use in the field to obtain property owner information. Information was also provided to other governmental agencies such as the NYS GIS Department for their "State Wide Parcel" program. Work was completed on a capital project of digitizing historical tax maps stored on microfilm; converting maps from 1988 through 1999 into PDF format to be accessed for research purposes as needed.

The municipal Boards of Assessment Review filed reports containing 408 decisions on assessment grievances. The Office of Court Administration reported on 13 small claims hearing decisions resulting in a reduction in assessment for 5 parcels. Various taxing boards acted on recommendations from corrections of errors on 94 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 37 parcels in 2016; the court filed decisions on 12 parcels. There are outstanding decisions on 73 parcels comprising 44 property owners in 15 assessment units.

The 2018 county tax impact from local option and mandatory exemptions is \$2.57 million compared to \$2.5 million in 2017 showing a 2% increase in real property tax benefit to the eligible property owners. The major increases were Ag Building (+10.41%); Ag Land (+6.13%); Cold War Vets (+4.22) and Disability (+.55%). The decreases were Senior & Grandparent Housing (-45.23%); Business Investment (-15.77%); Eligible Funds Veterans (-11.34%); Volunteer Fire & Ambulance (-5.07%); Aged (-1.78%); & Alt Vets (-1.16%).

The county average residential sale price of 882 arm's length sales is \$112,681. Two municipalities had sales with range of less than \$50,000; eleven in the range of \$50-80,000; fourteen in the range of \$80-100,000; fifteen in the range of \$100-200,000, and five; T-Corning, 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, Campbell & Hornby; Central: Bath Town; Northwest: North Hornell Village, Arkport Village & Wayland Town; Southwest: Hartsville & Rathbone; Keuka Lake: Pulteney, Hammondsport Village, Urbana and Wayne.

We maintain a file and payment schedule on 71 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2017 were \$2,158,000.00. The total PILOT amount collected in 2017 was \$2,153,578.48; of which \$7,563.98 applied to 2014 PILOT payments, \$79,831.51 applied to 2016 PILOT payments and \$17,852.19 applied to 2018. The break-down is: Housing (8) \$42,600.44; Hornell City IDA (13) \$133,842.01; Steuben County IDA (48) \$1,973,763.83; Erwin IDA (1) \$451.20; and Federal/State Land PILOT (1) \$2,921.00.

Respectfully submitted,

Wendy S. Jordan, Director