

Real Property Tax Service Agency

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2019: Hammondsport/South Corning Villages \$741,500; April: Hornell City \$3,376,388 June: All other villages \$6,921,427; July: Corning City \$7,319,448; September: Central Schools \$54,871,225; October: City Schools \$59,398,312 January, 2020: Town/County \$74,869,867; Total tax levy: \$207,498,167.

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 1.75% increase over \$203.9 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 Lindley, Town of Troupsburg and Town of West Union; due to ER drop: (from high to low) Town of Bradford, Town of Hornellsville and Town of Tuscarora. Gas and oil production increased by 1.8 million (*full value*) in 2019 which is a 68.07% increase from the 2018 full value figure. This increase is due to a slight increase in oil production and a significant increase in price per barrel while gas production decreased but the price per mcf of production increased from \$.95 to \$2.40. Equalization rates remained relatively unchanged with the exception of the Town of Troupsburg and the Town of West Union where revaluation projects were conducted and the equalization rates went to 100 from 41 and 38 respectively. The 2020 county full value tax rate is \$8.05 as compared to \$8.24 in 2019. Equalized full value is +6.26 billion compared to +6.07 billion in 2019 (+3.1%). The County tax levy is \$50.525 (+1.073%) million compared to \$49.989 million in 2019. The Town tax levy is \$31.87 million (+2.64%) compared to \$31.0 million in 2019.

There are 16 assessing units assessing at 100%. They are Addison, Avoca, Bath, Cameron, T-Corning, Erwin, Fremont, Greenwood, Hartsville, Lindley, Prattsburgh, Rathbone, Troupsburg, Wayland, West Union and Woodhull. City of Hornell, Avoca, Campbell, Erwin, Prattsburgh, Wayne, & Wheeler are planning updates in 2020. This office assists revaluation town/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 now have 27 of the 34 municipalities utilizing the services of the Data Collector at no cost to the municipalities.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. In 2019 we had 2 assessors take this training. In 2019 required annual BAR training was held for 33 BAR members. We had 2 additional BAR members attend training sessions in surrounding counties. There were a total of 35 BAR members from 27 municipalities that were trained in 2019.

The municipal Boards of Assessment Review filed reports containing 471 decisions on assessment grievances. The Office of Court Administration reported on 20 small claims hearing decisions resulting in a reduction in assessment for 12 parcels. Various taxing boards acted on recommendations from corrections of errors on 126 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 43 parcels

in 2019; the court filed decisions on 31 parcels. There are outstanding decisions on 42 parcels comprising 25 property owners in 9 assessment units.

In 2019 a total of 3,335 deeds were processed through the mapping department and sent to the local assessor. The recorded deed count is up 0.06% from 2018. Of the total number of deeds, 51% occurred in the Cities of Corning and Hornell, Town and Village of Bath, Towns of Canisteo, Corning, Erwin, Prattsburgh and Wayland (which includes the Villages in these towns). Also out of the total number of deeds 234 new tax parcels were created.

The 2019 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$2,765, a decrease of 21.67% from 2018. The 2019 revenue sales of Part of Parcel Certificates was \$5,025, a decrease of 17.28% from 2018. Staff scanned and stored around 4,912 mapping documents in 2019. The staff also printed 865 tax maps for the 2019 tax roll year for the local assessors' offices.

In 2019 the mapping staff worked in collaboration with the Planning Department to add the Steuben County Agricultural District codes to the GIS parcel data and also generated data for a grant involving mobile homes in Steuben County. Mapping staff also worked on updating the GIS data for the newly formed Corning Joint Fire District in the Town of Corning, and completed the annexation of part of the Town of Urbana into the Village of Hammondsport.

The 2020 county tax impact from local option and mandatory exemptions remains relatively unchanged from 2019 at \$2.64 million. The increases for 2020 were Disability (+8.10%); Ag Land (+5.13%); and Cold War Veterans (+2.25%). The major decreases were Eligible Funds Veterans (-54.26%); Senior & Grandparent Housing (-32.33%); Ag Building (-11.63%); Volunteer Fire & Ambulance (-9.02%); Business Investment (-8.74%); and Aged (-7.20%).

The county average residential sale price of 934 arm's length sales is \$118,557. Three municipalities had sales with range of less than \$50,000; eight in the range of \$50-80,000; eight in the range of \$80-100,000; twenty-three in the range of \$100-200,000, and five; Town of 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, Hornby & Lindley; Central: Campbell, & Canisteo Town, Northwest: North Hornell Village, Hornellsville Town, Dansville & Wayland Town; Southwest: Troupsburg & Woodhull; Keuka Lake: Pulteney, Urbana Town and Wayne.

We maintain a file and payment schedule on 64 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2019 were \$2,064,330.00. The total PILOT amount collected in 2019 was \$2,171,269.96; of which \$88,639.64 applied to 2018 PILOT payments, \$2,066,351.60 applied to 2019 PILOT payments and \$16,278.72 applied to 2020. The break-down is: Housing (9) \$55,830.57; Hornell City IDA (10) \$104,741.94; Steuben County IDA (39) \$2,007,216.65; Erwin IDA (1) \$432.80; and Federal/State Land PILOT (1) \$3,048.00.

Respectfully submitted,

Wendy S. Jordan,
Director, CCD