

## **Real Property Tax Service Agency for 2020**

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2020: Hammondsport/South Corning Villages \$764,617; April: Hornell City \$3,929,227 June: All other villages \$6,982,079 July: Corning City \$7,530,124; September: Central Schools \$54,992,346; October: City Schools \$59,884,317 January, 2021: Town/County \$76,409,084; Total tax levy: \$210,491,793.

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 1.44% increase over the \$207.50 million levied from the 2019 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: City of Hornell, Town of Avoca, Town of Prattsburgh and Town of Wayne; due to ER drop: (from high to low) Town of Canisteo, Town of Cohocton and Town of Hornellsville. Gas and oil production increased in full value by \$303,595 in 2020 which is a 6.8% increase from the 2019 full value figure. This increase is due to the increase in the price per barrel of oil from 29.13 to 35.24 while gas production decreased but price per mcf increased from 2.08 per mcf to a high of 2.39 per mcf. Equalization rates remained unchanged for most.

The 2021 county full value tax rate is \$7.92 as compared to \$8.05 in 2020. Equalized full value is +6.43 billion compared to +6.26 billion in 2020 (+2.7%). The County tax levy is \$50.975 (+1.091%) million compared to \$50.525 million in 2020. The Town tax levy is \$32.65 million (+2.42%) compared to \$31.87 million in 2020.

There are 13 assessing units assessing at 100%. They are City of Hornell, Avoca, Bath, Cameron, Erwin, Fremont, Hartsville, Prattsburgh, Rathbone, Troupsburg, Wayne, West Union and Wheeler. Campbell, Erwin, Hornellsville, Lindley, & Urbana are planning updates in 2021. 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. There were no Assessors that required this training in 2020. In 2020 required annual BAR training was held via WebEx webinar for 26 BAR members. The 26 BAR members trained in 2020 were from 26 different municipalities.

The municipal Boards of Assessment Review filed reports containing 597 decisions on assessment grievances. The Office of Court Administration reported on 8 small claims hearing decisions resulting in a reduction in assessment for 7 parcels. Various taxing boards acted on recommendations from corrections of errors on 98 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 32 parcels in 2020; the court filed decisions on 21 parcels. There are outstanding decisions on 38 parcels comprising 30 property owners in 9 assessment units.

In 2020 a total of 2,963 deeds were processed through the mapping department and sent to the local assessor. The total deed count is an 11% decrease from 2019. The majority of the deeds occurred in the Cities of Corning and Hornell, Towns of Bath, Corning, Erwin, Urbana, Hornellsville, Prattsburgh, & Wayland (which include villages in these towns). Also out of the total number of deeds; 195 new tax parcels were created.

The 2020 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$1,270.50, a decrease of 44.8% from 2019. The 2020 revenue sales of Part of Parcel Certificates was \$4,200, a decrease of 16.4% from 2019. Total 2020 revenue was \$5,470.50 compared to \$7,790.50 in 2019. Staff scanned and stored around 4,692 mapping documents in 2020. The staff also printed 746 tax maps for the for the 2020 tax roll year for the local assessors' offices. Due to the COVID-19 pandemic digital pdf files of the maps were emailed to each assessor as well.

Mapping staff collaborated with the Planning Department in updating different aspects of the Steuben County AG Districts. They also supplied parcel data and maps for the different watersheds within Steuben County, created parcel maps for the tax auction for the Steuben County Finance Office, and worked with the IT Department to create a program that will be implemented in 2021 to generate our "Part of Parcel Certificates".

The NYSGIS (ITS Dept.) contacted us to discuss making our parcel data available for download by the public at no cost. The goal is to have parcel and ownership data more readily available for in-depth analysis and thereby spur further economic growth within Steuben County. The plan was discussed with the Steuben County GIS Committee and the Real Property Director, and later approved by the Steuben County Administration Committee. This data will be hosted and available for download on the Steuben County GIS website beginning in early 2021.

The 2021 county tax impact from local option and mandatory exemptions remains relatively unchanged from 2020 at \$2.63 million. The only increase for 2021 was Ag Land (+4.57%). The major decreases were Business Investment (-22.26%); Senior Citizen (Aged) (-8.46%); Ag Building (-7.27%); and Volunteer Fire & Ambulance (-6.00%).

The county average residential sale price of 873 arm's length sales is \$127,011. One municipality had sales with range of less than \$50,000; six in the range of \$50-80,000; eleven in the range of \$80-100,000; twenty-three in the range of \$100-200,000, and four; Town of Corning, Erwin, Pulteney & Urbana in the range of greater than \$200,000. Those sale areas greater than the average are: Southeast: Corning City, Erwin & Painted Post Village, Addison, Corning Town, Hornby & Lindley; Central: Canisteo Town, Rathbone & Tuscarora Northwest: North Hornell Village, Hornellsville Town, Dansville, Fremont & Wayland Town; Southwest: Woodhull; Keuka Lake: Pulteney, Urbana Town and Wayne.

We maintain a file and payment schedule on 72 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2020 were \$2,263,309.00. The total PILOT amount collected in 2020 was \$2,197,711.16; of which \$52,020.15 applied to 2019 PILOT payments, \$2,102,606.29 applied to 2020 PILOT payments and \$43,084.72 applied to 2021. The break-down is: Housing (7) \$39,433.11; Hornell City IDA (14) \$71,801.46; Steuben County IDA (40) \$2,082,954.39; Erwin IDA (1) \$411.20; and Federal/State Land PILOT (1) \$3,111.00.

Respectfully submitted,

Wendy S. Jordan,  
Director, CCD