

Real Property Tax Service Agency for 2015

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy as follows: March 2015: Hammondsport/South Corning Vill \$679,186; April: Hornell City \$2,741,659; June: All other villages \$6,171,522; July: Corning City \$6,755,192; September: Central Schools \$52,196,744; October: City Schools \$56,054,277; January, 2016: Town/County \$71,620,323; Total tax levy: \$196,218,903.00.

We are responsible for preparing the tax levy for the county and towns and by contract with 21 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 1.02% increase over \$192.0 million levied from the 2014 assessment rolls.

Equalization rates (ER) continues 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: Towns of Campbell and Prattsburgh; due to ER drop: (from high to low) Lindley, Tuscarora, Jasper, West Union, and Thurston. Gas production continued to decrease by 15 million (full value) in 2015 which is a 78.5% decrease from the 2015 full value figure. The 2016 county full value tax rates is \$8.59 as compared to \$8.70 in 2015. Equalized full value is +5.81 billion compared to +5.68 billion in 2015 (+2%). The County tax levy is \$50.0 (+0.01%) million compared to \$49.5 million in 2015. The Town tax levy is \$29.1 million (+2.25%) compared to \$28.4 million in 2015.

There are 18 assessing units assessing at 100%. They are City of Corning, City of Hornell, Addison, Cameron, Campbell, Dansville, Erwin, Greenwood, Fremont, Hartsville, Hornby, Prattsburgh, Pulteney, Rathbone, Urbana, Wayland, Wayne, and Woodhull. Avoca, Caton, Fremont, and Wheeler are planning updates in 2016. This office assists reval 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 and the state and/or reval contractors provide 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 2015 we had 1 assessor receive this training. We are also required to train newly appointed or reappointed Board of Assessment Review members. In 2015 training was held for 22 BAR members. We had 6 additional BAR members attend training sessions in surrounding counties. Due to Campbell's revaluation project, we held a special BAR training session for their entire BAR. There were a total of 30 BAR members and 1 assessor from 25 municipalities that were trained in 2015.

A total of 3,031 deeds were processed through the mapping section with all processed documents sent to the local assessor. The recorded deed count is up by 4.41% from 2014. Total revenue of \$7,464.00 from the sale of maps and Part of a Parcel Certificates is about an 18% decrease from 2014. This is primarily due to more online access to maps. Of the total recorded deeds, 54% occurred in the Cities of Corning and Hornell, Town and Village of Bath, Town of Hornellsville, Town of Corning, Town of Erwin, Painted Post Village, and the Towns and Villages of Wayland, Canisteo and Urbana. Staff scanned and archived

about 4,000 mapping documents in 2015 including 348 surveys for the County Clerk's files. Staff printed 930 maps for the local assessors.

The Real Property mapping department has made great strides to improve the GIS workflow allowing us to maintain the information more efficiently. This was achieved (collaborating with Planning, DPW, 911) by a "GIS" capital project. We were able to remove multiple GEO Databases and now maintain only one GEO Database. We created new feature data to the GIS data such as school, fire, water, light districts, and flood control areas. Use of an "Online GIS App" gives the public easy access to property and mapping information from their smart devices or home computer. School District boundaries are being reviewed from State data to ensure their accuracy. Road discrepancies on the tax maps are being verified using the road data from the Planning Department to make any corrections. In the spring of 2016 we will be remapping properties along the "flood control" areas to show "title" owners correctly. The project for the scanning of deed microfilm is going very well. Two hundred sixty-five books have been digitized so far leaving 506 to still be digitized.

The municipal Board of Assessment Review filed reports containing 633 decisions on assessment grievances. The Office of Court Administration reported on 18 small claims hearing decisions resulting in a reduction in assessment for 15 parcels. Various taxing boards acted on recommendations from corrections of errors on 141 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 23 parcels in 2015; the court filed decisions on 4 parcels. There are outstanding decisions on 81 parcels comprising 46 property owners in 15 assessment units.

The 2016 county tax impact from local option and mandatory exemptions is \$2.40 million compared to \$2.39 million in 2015 showing a 1/2% increase in real property tax benefit to the eligible property owners. The major increases were Senior & Grandparent Housing (+55.0%); Ag Bldg. (+9.25%); Ag Land (+4.9%); Disability (+2.5%); and Cold War Vets (+1.75%). The decreases were Eligible Funds Veterans (-52.3%); Volunteer Fire & Ambulance (-8.7%); Aged (-2.5%); Business Investment (-2.2%) and Alt Vets (-.5%).

The county average residential sale price of 802 arm's length sales is \$106,937. Two municipalities had sales with range of less than \$50,000; fourteen in the range of \$50-80,000; twelve in the range of \$80-100,000; fifteen in the range of \$100-200,000, and three, Erwin, Pulteney & Urbana in range of greater than \$200,000. Those sale areas greater than the average are: Southeast: Corning City, Addison Tn, Erwin & Painted Post Vill, Corning Tn, Caton, & Hornby; Central: Bath Tn & Bradford; Northwest: Arkport Vill & Wayland Tn; Southwest: None; Keuka Lake: Pulteney, Hammondsport Vill, Urbana and Wayne.

We maintain a file and payment schedule on 73 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2015 were \$2,009,954.00. The total PILOT amount collected in 2015 was \$2,177,452.76, of which \$70,784.97 applied to 2014 PILOT payments and \$5,341.30 applied to 2016 PILOT payments. The break-down is: Housing (7) \$53,598.25; Hornell City IDA (18) \$246,121.36; Steuben County IDA (46) \$1,874,464.75; Erwin IDA (1) \$462.40; and Federal/State Land PILOT (1) \$2,806.00.

Respectfully submitted,

Wendy G. Flaitz, Director CCD