

## **REAL PROPERTY TAX SERVICE AGENCY 2008**

### Summary annual Report

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy as follows: January, 2009: Town/County \$62,354,786; March: Hammondsport/South Corning Vil \$616,436; April: Hornell City \$2,740,032; June: All other Villages \$5,155,190; July: Corning City \$4,738,204; September: Central Schools \$45,602,649; October: City Schools \$43,825,108; Total tax levy: \$165,032,405.

We are responsible for preparing the tax levy for the county and towns and by contract with 25 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 4.9% increase over +\$157.3 million levied in 2007

Equalization rates (ER) continue to fluctuate in those assessing units not in the annual reassessment program or maintaining at 100% uniform level of assessing. Assessing units receiving the greatest county tax shift solely due to ER drop: (from high to low) West Union, Troupsburg, Tuscarora, Lindley, Canisteo Tn & Vil, Pulteney. Large county tax shifts occurred for first time revals: in Wayne, Hornellsville & Cameron; increases due to annual updates; Avoca Tn, Corning City, Dansville, Urbana & V. Hammondsport; increase due to drop in ER and increase gas production: Caton. The 2009 county full value tax rate is \$8.76 as compared to \$9.30 in 2008; equalized full value is +\$4.9 billion compared to +\$4.5 billion in 2008 (+9.3%). County tax levy is \$43.8 (+2.8%) million compared to \$42.64 million in 2008. Town tax levy is \$25.3 million (+8.8%) compared to \$23.2 million in 2008. The Towns of Greenwood and Woodhull and Village of Hammondsport took their share of sales tax in cash this year instead of using it as credit to reduce their share of the County Tax Levy and had significant increases in their county tax rates as a result.

There are 18 assessing units assessing at 100%. They are: City and Town of Corning, Hornell City, Addison, Cameron, Cohocton, Dansville, Erwin, Fremont, Hartsville, Hornby, Hornellsville, Prattsburgh, Rathbone, Urbana, Wayne, Wheeler and Woodhull. New in 2008 were Cameron, Hartsville, Hornellsville & Wayne. Planned for 2010 is Caton & Wayland. This office assists reval towns/cities with printing and preparing for mailing the assessment disclosure cover letters, glossaries and impact notices. The county staff provides RPS V4 administrative assistance to all assessors and staff and the state and or reval contractor provide the valuation support to those doing annual reassessment. County staff made 52 onsite visits to install, update, train and resolve RPS problems, in addition to office responses. Staff participated in 1 RPS Control Change Board meetings. Attended various reval status and public informational meetings in Pulteney, Greenwood, Caton, Wayland; in City of Corning to review tax impact on increased senior citizen and new cold war exemption options with Codes Committee; met again with Campbell Town Bd to review option to change to sole appointed assessor. The Town did opt for the change effective 1/1/2009.

A total of 3168 deeds were processed through the mapping section with all processed documents sent to the local assessor. The recorded deed count is down by 10% from 2007. Total revenue of \$21,427 from sale of tax maps and Part of a Parcel Certificates is about a 7% increase from 2007. Fifty percent of the total recorded deeds occurred in both Cities of Corning and Hornell and in the Towns of: Bath & Bath Vil, Canisteo, Corning, Erwin, Hornellsville, Urbana and Wayland. Staff scanned and archived +8,000 mapping documents including 790 surveys for the County Clerks files. The tax map conversion project from NAD27 to NAD83 with a geo database system began in March 2006 was implemented August 2007 and all mapping revisions were completed in 2008 using the new geo database system.

The municipal Boards of Assessment Review filed reports containing 1051 decisions on assessment grievances. The Office of Court Administration reported on 64 small claims hearing decisions resulting in reduction in assessment for 38 parcels. Various taxing boards acted on recommendations from correction of errors on 230 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 54 parcels in 2008; the court filed decisions on 3 parcels; and there are outstanding decisions on 138 parcels comprising 66 property owners in 19 assessing units.

The 2009 county tax impact from local option and mandatory exemptions is \$1.93 million compared to \$1.61 million in 2008 showing a 19.9% increase in real property tax benefit to the eligible property owner. The major increases were: alternative veterans exemptions +60%; disability +28% and senior citizen +13% all due to increased county limits. Other increases were: Ag building +17% and ag land + 13%. The Volunteer Fire & Ambulance exemption decreased by 23% due to the new income tax option which gave a bigger benefit to the volunteer.

The 2008 property land classification report shows +8000 acre shift again from agricultural to residential and vacant lands. Over the last five years (2004-2008) approximately 38,000 acres have had changes in land classification going from agriculture and forest to residential and vacant.

The county average residential sale price of 538 arms length sales is \$91,600. Seventeen municipalities had 150 sales with range of \$50,000-\$80,000; Five had 23 sales in the range of \$80,000-\$91,600; twenty had 339 sales equal to or greater than average \$91,600-\$217,000. Those sale areas greater than the average are: Southeast; Erwin & Painted Post Vil, Corning & Vil S. Corning, Caton, Hornby, Lindley, Tuscarora with outlier Troupsburg; Central: Bath Tn and Vil of Bath & Savona; Northwest: Dansville, Hornellsville, Vil N. Hornell; Keuka Lake: Urbana & Vil, Wayne & Pulteney. Those with less than \$50,000 sale are Bradford, Canisteo Tn, Fremont, Vil Almond, Jasper and Thurton and those between \$80,000-\$91,600 are Addison Tn, Hartsville, Arkport Vil, Rathbone and Wayland Vil. All others (17) are in the \$50,000-\$80,000 sale range.

We maintain a file and payment schedule on 51 Payment in Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. Total PILOT's collected in 2008 was \$1,213,187 as follows: Housing (6) \$63,033; Hornell City IDA (14) \$171,333; Steuben County IDA (28) \$972,636; Erwin IDA (1) \$6185. Approximately \$5,000 in PILOT payments will be collected in 2009 for 2008 scheduled payments. Anticipate \$75,000 to be received for new PILOT projects in 2009.

The County filed for a 2 part grant under the Centralized Property Tax Administration Program (CPTAP) to study a county-wide assessing program and make a presentation to the County Legislature in 2009. The first \$25,000 was received from the State in 2008 for making application. The second \$25,000 will be paid upon completing the presentation.