

Real Property Tax Service Agency for 2016

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy as follows: March 2016: Hammondsport/South Corning Vill \$683,757; April: Hornell City \$2,907,505; June: All other villages \$6,305,971; July: Corning City \$6,867,375; September: Central Schools \$52,537,851; October: City Schools \$56,466,434; January, 2017: Town/County \$72,683,422; Total tax levy: \$198,452,315.00.

We are responsible for preparing the tax levy for the county and towns and by contract with 22 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 1.14% increase over \$196.2 million levied from the 2015 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 Fremont; due to ER drop: (from high to low) Town of Corning, Howard, Troupsburg, and West Union. Gas production increased by 1.2 million (full value) in 2016 which is a 29.4% increase from the 2016 full value figure. This increase is due to a drop in equalization rates as production and per barrel prices decreased. The 2017 county full value tax rate is \$8.45 as compared to \$8.59 in 2015. Equalized full value is +5.91 billion compared to +5.81 billion in 2016 (+1.2%). The County tax levy is \$50.00 (-0.01%) million compared to \$50.01 million in 2016. The Town tax levy is \$29.8 million (+2.25%) compared to \$29.1 million in 2016.

There are 16 assessing units assessing at 100%. They are City of Corning, City of Hornell, Addison, Avoca, Campbell, Caton, Erwin, Fremont, Greenwood, Hartsville, Hornby, Prattsburgh, Wayland, Wayne, Wheeler and Woodhull. Canisteo, Erwin, Howard, and Urbana are planning updates in 2017. 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 2016 we had 1 assessor receive this training. We are also required to train newly appointed or reappointed Board of Assessment Review members. In 2016 training was held for 28 BAR members. We had 4 additional BAR members attend training sessions in surrounding counties. We had 1 member attend from another county. There were a total of 32 BAR members from 26 municipalities that were trained in 2016.

A total of 3,125 deeds were processed through the mapping section with all processed documents sent to the local assessor. The recorded deed count is up by 3.10% from 2015. Total revenue of \$10,149.25 from the sale of tax maps, GIS maps, aerial overlays and Part of a Parcel Certificates is an increase of approximately 29% from 2015. This increase is primarily due to the increased sales of special GIS data. Of the total recorded deeds, 58% occurred in the Cities of Corning and Hornell, Town and Village of Bath, Town and Villages of Hornellsville, Town and Villages of Corning, Town of Erwin, Painted Post Village, and the Town and Village of Wayland, Town and Village of Canisteo, Town and Village of Cohocton and Town of Prattsburgh. Staff scanned and archived about 3,900 mapping documents in 2016 including 99 surveys for the County Clerk's files. Staff printed 928 maps for the local assessors.

The Real Property mapping department continues to make great strides to improve the GIS workflow allowing us to maintain the information more efficiently. Continued use and improvement of an "Online GIS App" gives the public easy access to property and mapping information from their smart devices or home computer. We worked with the NYS Civil Boundaries Department to clarify municipal boundaries in the county. The project for the scanning of deed microfilm is now complete with deed books 289 through 1060 available for viewing in PDF on a network drive leading to greater efficiency.

The municipal Boards of Assessment Review filed reports containing 533 decisions on assessment grievances. The Office of Court Administration reported on 10 small claims hearing decisions resulting in a reduction in assessment for 8 parcels. Various taxing boards acted on recommendations from corrections of errors on 84 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 2017 county tax impact from local option and mandatory exemptions is \$2.50 million compared to \$2.4 million in 2016 showing a 4% increase in real property tax benefit to the eligible property owners. The major increases were Senior & Grandparent Housing (+34.68%); Ag Land (+12.57%); Disability (+6.80%); Cold War Vets (+2.59%); Aged (+2.43%); Volunteer Fire & Ambulance (+.92%); and Alt Vets (+.38%). The decreases were Business Investment (-19.67%); Eligible Funds Veterans (-3.88%) & Ag Bldg. (-3.41%)

The county average residential sale price of 866 arm's length sales is \$109,041. One municipality had sales with range of less than \$50,000; ten in the range of \$50-80,000; eighteen in the range of \$80-100,000; thirteen in the range of \$100-200,000, and four, Erwin, Pulteney, Urbana & Wayne in range of greater than \$200,000. Those sale areas greater than the average are: Southeast: Corning City, Erwin & Painted Post Vill, Corning Tn, Caton, & Hornby; Central: Bath Tn & Wheeler; Northwest: North Hornell Vill, Fremont & Wayland Tn; Southwest: Troupsburg; Keuka Lake: Pulteney, Hammondsport Vill, Urbana and Wayne.

We maintain a file and payment schedule on 68 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2016 were \$2,148,950.00. The total PILOT amount collected in 2016 was \$2,186,476.24; of which \$4,208.50 applied to 2014 PILOT payments, \$75,088.42 applied to 2015 PILOT payments and \$44,157.20 applied to 2017. The break-down is: Housing (7) \$61,357.96; Hornell City IDA (12) \$206,333.18; Steuben County IDA (46) \$1,915,474.50; Erwin IDA (1) \$453.60; and Federal/State Land PILOT (1) \$2,857.00.

Respectfully submitted,

Wendy S. Jordan, Acting Director