

## **Real Property Tax Service Agency for 2025**

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2025: Hammondsport/South Corning Villages \$878,967; April: Hornell City \$4,302,521; June: All other villages \$8,272,109; July: Corning City \$8,714,598; September: Central Schools \$54,921,881; October: City Schools \$68,343,087; January 2026: Town/County \$83,884,185; Total tax levy: \$229,317,438.

We are responsible for preparing the tax levy for the county and towns and by contract with 18 of the remaining 37 school, village, and city taxing jurisdictions within the County. The total county wide tax levy for all purposes shown above is a 3.80% increase over the \$220.9 million levied from the 2024 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 Prattsburgh, Troupsburg and Town of Wheeler; due to ER drop: (from high to low) Town of Urbana, Town of Corning, Town of Canisteo and Town of Howard.

The 2026 County full value tax rate is \$6.09 as compared to \$6.48 in 2025. Equalized full value is +9.00 billion compared to +8.29 billion in 2025 (+6.48%). The County tax levy is \$54.81 (+1.96%) million compared to \$53.75 million in 2025. The Town tax levy is \$38.90 million (+3.14%) compared to \$37.35 million in 2025.

There are 5 assessing units assessing at 100%. They are Town of Bradford, Hornellsville, Troupsburg, Urbana, and West Union. City of Corning, City of Hornell, Town of Canisteo, Corning, Dansville, Erwin, Howard Pulteney and Tuscarora are all planning updates in 2026. 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 valuation support to those municipalities doing reassessment or cyclical reassessment projects. The RPSV4 software is updated on the county network, 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 have 24 of the 34 municipalities utilizing the services of the Data Collector at no cost to the municipalities. Will be reviewing contracts for possible renewals.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. There were no new assessors requiring training in 2025. In 2025 annual BAR training was held in person for 33 BAR members with 0 attending via Zoom. No members had to complete the online training course provided by NYS ORPTS. The 33 BAR members trained in 2025 were from 26 different municipalities.

The municipal Boards of Assessment Review filed reports containing 258 complaints with 134 reductions on assessment grievances. The Office of Court Administration reported on 15 small claims hearing decisions resulting in a reduction in assessment for 5 parcels. Various taxing boards acted on recommendations from corrections of errors on 101 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 15 parcels in 2025; the court filed decisions on 1 parcel.

In 2025 a total of 3,290 deeds were processed through the mapping department and sent to the local assessor. The total deed count is a 1.48 % increase from 2024. Majority of the deeds occurred in the Cities of Corning and Hornell, Towns of Bath, Campbell, Canisteo, Corning, Erwin, Hornellsville, Pulteney, Urbana & Wayland. (which includes villages in these towns). Also, out of the total number of deeds, 192 new tax parcels were created.

The 2025 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$637.50, a decrease of 47% from 2024. The 2025 revenue sales of Part of Parcel Certificates was \$5325.00, an increase of 12% from 2024. Total 2025 revenue was \$5,962.50 compared to \$5,988.50 in 2024. Staff scanned and stored around 4,450 mapping documents in 2025. The staff also printed 377 tax maps for the 2025 tax roll year for the local assessors' offices. Most assessors took digital copies of the tax maps.

The 2025 county tax impact from local option and mandatory exemptions increased from \$2.74 million in 2024 to \$2.89 million. The major increases were Vets (+32.28%), AGs (+10%), Individual Reforestation (+5.4%), Wholly Exempt (+11.40%). The major decreases were State Reforestation (4.72%) and Historic Properties (-15.27%).

The county average residential arm length sales price was \$200,202. No municipalities had sales with range of less than \$80,000; two in the range of \$80-100,000; thirty-four in the range of \$100-200,000, and twelve in the range of 200,000+; Town of Corning, Canisteo, Caton, Erwin, Village of Painted Post, Village of N Hornell, Pulteney, Urbana, Village of Hammondsport, Town of Urbana, Town of Wayland, Wayne & W Union in the range greater than \$200,000.

We maintain a file and payment schedule on 76 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2025 were \$2,698,639. The total PILOT amount collected in 2025 was \$2,947,909.60. The breakdown is Housing \$39,811.02; Hornell City IDA \$214,203.87; Steuben County IDA \$2,710,346.33; Erwin IDA \$309.60; and Federal/State Land PILOT \$0.00.

Respectfully submitted,

Larry F. Roach Jr.,  
Director