

Real Property Tax Service Agency for 2022

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2022: Hammondsport/South Corning Villages \$779,766; April: Hornell City \$4,123,364 June: All other villages \$7,172,933 July: Corning City \$7,931,350; September: Central Schools \$55,373,026; October: City Schools \$62,208,212 January, 2023: Town/County \$79,381,574; Total tax levy: \$216,970,543.

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 1.98% increase over the \$212.76 million levied from the 2021 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 Corning, Town of Greenwood, Town of Hornby and Town of Pulteney; due to ER drop: (from high to low) Town of Bath and Town of Tuscarora. Gas and oil production increased in full value by \$2,110,223 in 2022 which is a 143.80% increase from the 2021 full value figure. This increase is reflective of the fact that the price per barrel of oil increased from 43.57 to 44.88 and missing production from 2021 was added for 2022. Equalization rates for 2021 decreased in most of the assessing units.

The 2023 county full value tax rate is \$7.35 as compared to \$7.78 in 2022. Equalized full value is +7.11 billion compared to +6.62 billion in 2022 (+7.41%). The County tax levy is \$52.256 (+1.502%) million compared to \$51.483 million in 2022. The Town tax levy is \$35.24 million (+5.83%) compared to \$33.31 million in 2022.

There are 10 assessing units assessing at 100%. They are Town of Canisteo, Corning (Town), Dansville, Greenwood, Hornby, Howard, Pulteney, Troupsburg, Wayland, and Wayne. City of Corning, Addison, Bath, Cameron and Fremont are planning updates in 2023. 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. The Data Collector was able to visit a total of 384 properties in 2022.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. The Director conducted training for Gerald Gebhard, newly elected assessor for the Town of Thurston. In 2022 required annual BAR training was held in person for 30 BAR members. Individual trainings for 2 members were conducted in person in the County Director's office. 2 members completed an online training course provided by NYS ORPTS. The 34 BAR members trained in 2022 were from 28 different municipalities.

The municipal Boards of Assessment Review filed reports containing 525 decisions on assessment grievances. The Office of Court Administration reported on 15 small claims hearing decisions resulting in a reduction in assessment for 11 parcels. Various taxing boards acted on recommendations from corrections of errors on 99 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 26 parcels in 2022; the court filed decisions on 4 parcels. There are outstanding decisions on 32 parcels comprising 31 property owners in 7 assessment units.

In 2022 a total of 3,639 deeds were processed through the mapping department and sent to the local assessor. The total deed count is a .69% increase from 2021. The majority of the deeds occurred in the Cities of Corning and Hornell, Towns of Bath, Campbell, Canisteo, Corning, Erwin, Hornellsville, Prattsburgh, Pulteney, Urbana, Wayland, & Wayne (which includes villages in these towns). Also out of the total number of deeds; 235 new tax parcels were created.

The 2022 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$1,274, an increase of 93% from 2021. The 2022 revenue sales of Part of Parcel Certificates was \$5,100, a decrease of 8.92% from 2021. Total 2022 revenue was \$6,374 compared to \$6,259 in 2021. Staff scanned and stored around 5,622 mapping documents in 2022. The staff also printed 995 tax maps for the for the 2022 tax roll year for the local assessors' offices.

Mapping staff collaborated with the Planning, 911-E & Public Works Departments in creating two new GIS data layers for streams, rivers, lakes and other hydrology as well as adding downloaded NYS DEC wetland data to the County's mapping data.

The 2022 county tax impact from local option and mandatory exemptions decreased slightly from \$2.61 million in 2021 to \$2.54 million. The increases for 2022 were Eligible Funds Veterans (+15.74%) and Business Investment (+.19%). The major decreases were Senior Citizen (-7.59%); Cold War Veterans (-5.57%); Alternative Veterans (-3.49%); and Ag Land (-.69%).

The county average residential sale price of 1,039 arm's length sales is \$164,000. No municipalities had sales with range of less than \$50,000; there were two in the range of \$50-80,000; eight in the range of \$80-100,000; twenty-eight in the range of \$100-200,000, and nine; Town of Addison, Town of Corning, Village of Painted Post, Erwin, Hornby, Pulteney, Village of Hammondsport, Town of Urbana & Wayne in the range of greater than \$200,000. Those sale areas greater than the average are: Southeast: Town of Addison, Erwin & Painted Post Village, Corning Town, Hornby & Lindley; Central: None; Northwest: Fremont; Southwest: Hartsville; Keuka Lake: Pulteney, Hammondsport Village, Urbana Town and Wayne.

We maintain a file and payment schedule on 80 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2022 were \$2,378,810.00. The total PILOT amount collected in 2022 was \$2,441,368.25; of which \$167,557.23 applied to 2021 PILOT payments, \$2,228,252.73 applied to 2022 PILOT payments and \$45,558.29 applied to 2023. The break-down is: Housing (7) \$41,773.65; Hornell City IDA (18) \$178,499.63; Steuben County IDA (50) \$2,217,460.77; Erwin IDA (1) \$399.20; and Federal/State Land PILT (1) \$3,235.00.

Respectfully submitted,

Wendy S. Jordan,
Director, CCD