

WAYNE COUNTY

REAL PROPERTY TAX

SERVICES AGENCY



**2015
ANNUAL
REPORT**

Karen Ambroz, Director



Wayne County
Real Property Tax Services
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February 22, 2016

Steve LeRoy, Chairman
Board of Supervisors
County of Wayne

Re: 540000 Wayne County (Annual Report - 2015)

Dear Sir:

I, Karen J Ambroz, Director of Wayne County Real Property Tax Services, submit this report pursuant to Section 1532, (2), (c) of the Real Property Tax Law.

If there are questions or concerns with this submission, please contact me.

Respectfully,

Karen J Ambroz, CCD

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Wayne County is comprised of 622 square miles of property having Lake Ontario as its northern boundary, Cayuga County for its eastern neighbor, both Seneca and Ontario Counties sitting on its southern boundary and largely metropolitan Monroe County to the west.

The transportation system consists of the state highways, CSX railroad system and the State Barge Canal in addition to the county and local road system. While the barge canal offers mostly recreational uses, the CSX railroad system in the southern portion of the county offers the best potential for future expansion of industrial development in the county. The state highway system consists of Route 104 heading east and west along the northern part of the county with Route 31 running parallel to 104 in the southern part of the county, State Routes 350, 21, 88, 414 and 89 connect these two routes at regular intervals across the county, intersecting many of the county's population and business centers.

Mission Statement –

The Real Property Tax Services Agency functions as an educational, advisory assistance arm of Wayne County Government in all matters pertaining to assessment administration, as legislated by NYS Real Property Tax Law and by the options approved by local governments. We extend a multitude of administrative and technical services to municipal bodies, assessing officials and the general public.

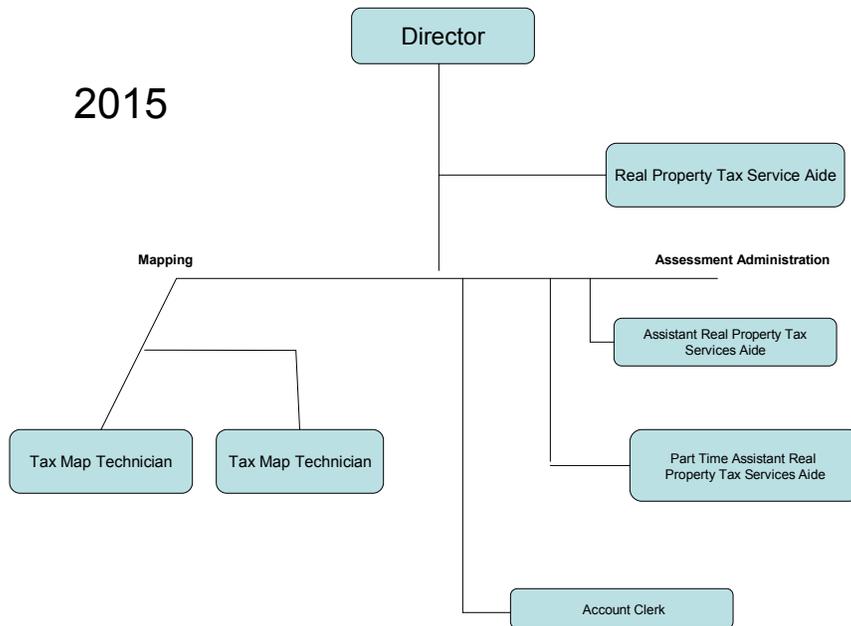
The Real Property Tax Service Agency maintains and updates tax maps for Wayne County, advises assessors on the preparation and maintenance of assessment rolls, investigates applications for correction of assessment errors and refunds, apportions the county levy among the assessing jurisdictions, calculates tax rates on behalf of the towns, special benefit districts, and various special or delinquent charges and prepares the applicable tax warrant, processes title changes, serves as a member of the Wayne County Agricultural Development Board and provides annual training, administrative support, cooperation and assistance to acting Board of Assessment Review in Wayne County. RPTS works closely with local school business officials as well as village officials in addition to the town officials.

2016 Tax Levy (extended on the 2015 assessment roll)

The Wayne County Board of Supervisors' commitment has made it possible for the tax levy and tax rate to remain relatively stable. The 2015 full value tax base for county tax purposes was \$4,791,565,433.09. The County's full value tax rate for the 2016 tax levy was \$9.32, indicating an increase of 1.7431% in the total tax levy.

The Real Property Tax Services Team:

	Karen Ambroz, Director
RPTS Service Aide	Lisa Kendt
Assistant RPTS Service Aide	Graham Weeks
Tax Map Technicians	Mike Kunzer
	Neil Gates
Account Clerk	Carla Williams
PT Assistant RPTS Service Aide	Jackie Stauring



Tax/Assessment Services

All fifteen (15) town and eight (8) villages are provided with computer produced documents pursuant to statutory requirements, including tentative and final assessment rolls, tax rolls and tax bills. Twenty-two (in county and out of county) school districts are provided with similar items including tax bill processing, while two others are provided final assessment rolls and data files for school tax processing. In addition, the department provides omitted tax and correction of error processing.

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The RPS Support Team continues to provide technical support for assessors and their staff. The team routinely provides program upgrades for all municipal and county inquiry users. Training and telephone support on proper maintenance procedures, custom report writing, valuation processing, etc. are also provided upon request. Limited technical support is also provided to town and village tax collectors.

Our tax map technicians assist with survey, deed and boundary line issues, often requiring lengthy research. Our clerical staff provides information concerning assessments, ownership, exemptions, administrative review, real property tax administration procedural issue and the real property tax annual auction. Property owners may also review ten years of final assessment roll and ten years of county/town tax rolls, obtain exemption application forms, and view filed survey maps.

All towns have their own computers and use the RPSV4 software system with information being transferred back to the county network on a periodic basis by backup. The Real Property Tax Services Department performs sale backups and sale transmittals for all towns.

Reassessment – Revaluation Activities

The Town of Savannah completed a town-wide reassessment project for the 2015 assessment year. The town of Wolcott completed an equity maintenance project for the 2015 assessment year. There are currently four towns completing a town-wide reassessment for 2016.

The 2010-2011 State budget restructured the reassessment aid program, immediately abolishing Annual and Triennial aid. The newly structured aid program provided essentially the same or greater aid for all assessing units in the county, requiring only the filing of a reassessment plan of at least four years in length and completing reassessments at least every four years. Municipalities that completed either a triennial or reassessment update project, and filed a four year plan for future reassessment projects under the ACR (Aid for Cyclical Reassessment) guidelines are eligible for up to \$5 per parcel in the year of the reassessment project and up to \$2 per parcel in the “off” years, dependent on availability of state funds.

Administrative Review Activity

All property owners have the right to have their assessment reviewed by a locally appointed impartial panel. Presently, all towns, with the exception of Ontario and Savannah, have a five-member Boards of Assessment Review. Board of Assessment

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Review members undergo both required and optional training programs annually that are directed to assist them in hearing and judging grievances. Local attendance at the training session averages about eighteen, with additional persons attending from neighboring counties.

Owners of 1, 2 or 3 family owner occupied residential properties may optionally pursue further judicial steps by applying for a Small Claims Assessment Review hearing. There were 6 small claims filed in 2015 with minimal adjustments.

Any property owner may file a writ of certiorari in Supreme Court, and have their assessment reviewed and determined by a judge. In 2015, property owners filed 11 certiorari actions involving 15 parcels. Per policy adopted by the Board of Supervisors in 1995, the County received requests for assistance on 11 cases involving 15 parcels with requests being presented to Finance Committee in resolution form with Board of Supervisors approval being adopted.

Correction of certain errors involving clerical errors, errors in essential fact and unlawful entries are permitted pursuant to Real Property Tax Law §550-559. 64 applications for administrative correction of error were investigated by the Director.

Summary of Residential Property Trends in Wayne County

Physical Increase to the Tax Base

The total assessed value of all real property in Wayne County is now nearly \$5 billion dollars. Value attributable to physical increases totaled \$36,594,134 and physical decreases total \$9,532,558 for a net physical increase of \$27,061,576 between March 1, 2014 and March 1, 2015. Physical increases include value attributable to new construction and exempt properties that become taxable.

Agricultural

Wayne County has a strong agricultural industry base. Wayne County's location on the south shore of Lake Ontario creates a very favorable climate for the production of fruit. Wayne County is the largest apple-producing county in the State and in the top four counties in the nation with both fresh market and processed apples produced here. Property classified as agricultural lands or receiving an agricultural assessment exemption comprise about 226,570 acres of the total acreage 374,103 in the county. The total assessed value of agricultural properties is \$315,485,860. Most agricultural land in current production is eligible for agricultural land exemptions. Not including any other exemptions, the total taxable value for agricultural properties in the county is approximately \$280,637,187.

Tax Mapping Services

The Agency prepares and maintains tax maps for all municipalities in Wayne County, to be used for tax purposes only. Tax maps and related parcel history records in combination with assessment and tax roll documents, provide comprehensive and current references. Each official survey filed is reviewed, and tax map adjustments are made where necessary.

Legislative Changes- passed by the State Legislature

- Budget Bills: signed 4/13/2015 – chapter 59
 - Improper STAR benefit recovery by DTF
 - 2014 STAR benefit payment for unenrolled registrants
- Property Tax Relief Credit and Tax Cap extender with modifications. Signed 6/26/2015 – chapter 20
- Amended AML §301. Includes log-grown woodland mushrooms in definition of crops, livestock and livestock products. Signed 9/25/2015 – chapter 249
- Amended RPTL §425. Requires that all assessing units participate in the Income Verification Program (IVP) for Enhanced STAR. Signed 11/20/2015 – chapter 451
- Amended RPTL §425. Allows STAR exemptions to be granted to farm properties owned by an LLC if the property serves as the primary residence of one or more owners. Signed 12/21/2015 – chapter 564
- Amended RPTL §458 and §458-a. Allows transfer of benefits to newly acquired property in the same county by local option. Signed 12/11/2015 – chapter 538
- Amended RPTL §458-a. Allows adoption of higher value limits applicable to qualifying property. Signed 10/26/2015 – chapter 381
- Amended RPTL §452. Adds Vietnam Veterans of America to the list of eligible organizations. Signed 10/26/2015 – chapter 452
- Amended RPTL §726. Allows school districts that owe refunds as the result of tax certiorari proceedings to recoup portion of the refund attributable to library purposes from the school district public library. Signed 12/29/2014 – chapter 546
- Amended AML §301. Includes land used in “silvopasturing” to qualify as land used in agricultural production. Limited to ten fenced acres for large livestock and five fenced acres for small livestock. Signed 12/29/2014 – chapter 547
- Amended RPTL §425. Provides that if the death of a senior citizen’s spouse results in a decrease in income, and he or she would qualify for Enhanced STAR if eligibility were based upon income for the tax year immediately subsequent to the tax year that would otherwise be applicable, then the senior citizen’s eligibility for Enhanced STAR on the applicable taxable status date shall be determined based upon his or her income for such later income tax year. Signed 3/31/2014 – chapter 59, Part NN (budget bill)

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Wayne County Real Property Tax Services Department continues to administratively conduct the annual real property tax auction of properties that have been foreclosed upon for unpaid property taxes. Numerous mailings, property documentation and field verification typify the overall process which is conducted over an eight month timeframe. We expect to continue and expand our presence on the county website to provide potential bidders property information. The 2015 real property tax auction took place on June 10, 2015 and was very successful.

Wayne County Real Property Tax Services Department continues to improve current practices and procedures to make information more accessible to the general public.

This report is submitted pursuant to RPTL §1532(2)c on this 22nd day of February, 2016.

Respectfully,

Karen Ambroz, CCD
Wayne County RPTSD