

# Assessors Newsletter

June-August



- Quarterly Newsletter
- Articles about what's going on in your hometown
- Assessment and tax information
- Happenings in Niagara County

## Inside This Issue

Fair Assessments A guide for property owners	1&2
Village of Lewiston	2
Vacant Land Sales	3
Residential Sales	4
Property Tax-Myths & Misunderstandings	4
Village of Barker	4
Glossary of Terms- An ongoing list of terms used by Assessors	4
Commercial Sales	5
Assessors Contact Info	6
Brisbane Consulting	6
Assessor's Corner	6
Happenings	6

## Fair Assessments-A guide for Property Owners

New York State Law requires all properties in your municipality to be assessed at a uniform percentage of market value each year. This means that all taxable properties in your city, town or village must be assessed at market value or all at the same uniform percentage of the market value for each property, the assessment for each property and the uniform percentage for all taxable property on the tentative assessment roll. By keeping assessments up-to-date each year, assessors can go a long way toward ensuring that taxpayers do not pay more or less than their fair share of taxes.

### Who is responsible for assessments and who is responsible for taxes?

Assessments are determined by the assessor, an elected or appointed local official, who independently estimates the market value of real property in your community. Market value is how much your property would sell for under normal conditions. Once the assessor estimates the market value of your property, the assessment is calculated. Your taxing jurisdiction( school district, town, county, etc.) is responsible for developing and adopting a budget. There are several steps involved in this process. Revenue from all sources other than property tax is determined. These revenues are subtracted from the budget to arrive at the tax levy-the total amount to be raised through property tax.

### What is the difference between the market value and assessed value of my property?

The market value of your property is generally defined as what your property would sell for under normal conditions. For residential properties, your assessor generally determines market values by comparing a property with similar properties that have sold in similar neighborhood, giving consideration to other factors possibly affecting market value. In many communities, where assessments are maintained at a uniform percentage of 100, your assessment is market value. If your community is assessing at a fractional percentage of market value, your assessment should be based upon the percentage being used throughout the community. For instance, if the market value of your home is \$100,000 and your community is assessing at 30% of market value, your assessment should be \$30,000.

### Won't my taxes increase if my assessment is adjusted?

First , as noted above, your assessor does not increase your taxes. *Assessors are trained appraisal professional; it is their job to make sure that the assessments are accurate and equitable, which provides the basis for fair distribution of taxes among the property owners within the assessing unit.* Keeping assessments up-to-date each year is necessary for fair tax distribution. Next, keeping values up-to-date each year does not necessarily mean that your assessment will increase. Market values of properties may stay the same or go down, which means that some properties may see a decrease in assessed values.

### How does the assessor decide which assessments to change and by how much?

In order to maintain a uniform LOA, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed. If assessments have been kept up-to-date each year or if the real estate market has been fairly stable, it is possible that few assessments will need to be adjusted. Where assessments do need to be changed, in some cases , your assessor will be able to increase or decrease the assessments of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when assessments are at a uniform level. Every assessing unit should be kept at a fair and uniform level.

Continued on pg.2

## Fair Assessments-A guide for Property Owners

Continued from pg.1

### If my home is physically re-inspected, do I have to let the assessor in?

While you are not required to let the assessor or data collector in your home, your cooperation, along with that of all other property owners in your community, helps assure that your assessment will be fair and based on complete and accurate information. Without such cooperation, data collectors are forced to estimate how many bedrooms, bathrooms, etc., there are in your home. Later, if you disagree with the assessment of your property and ask that be lowered, assessment officials will need precisely the information you refused to provide in order to rule on your request for a lower assessment. If it is really inconvenient to allow an inspection at that time, tell the data collector that and try to make an appointment for some other date.. However, if you can spare the ten minutes or so that will usually be required, we urge that you allow it to proceed so that the information necessary for equitable assessment can be garnered. **Property owners are cautioned not to allow anyone into their homes without proper identification, preferably I.D. cards with photographs signed by an authorized town or city official. "No identification, no entry!"**

### How do I know that the assessor has the correct information about my property?

Because the information about your property will be used to determine your assessment, it is in your best interest to make sure that your assessor's data is correct for your property. You can check with your assessor's office to receive a listing of the information pertaining to your property.

### When will I know my new assessment?

Based upon the available information about your property, your assessor will estimate the market value of your property. A notice then will be sent informing you of your new assessment. If you have any questions or disagree with the new assessment, you should arrange for an informal conference at your assessor's office to review the information on which the value is based. If the assessment official feels that a mistake was made (or there is any other reason to question the accuracy of the assessment), the assessment will be amended. Only when your assessor is convinced that all the property assessments are as accurate as possible will they be placed on the tentative assessment roll.

### What information is on the tentative assessment roll?

You will not find the physical inventory of your property on the tentative assessment roll but you will find your assessment, your assessor's estimate of the market value of your property, and the exemptions you will be receiving. In most communities, tentative rolls are published on May 1, but you should check with your assessor for the details of your community.

### What if I disagree with the assessment on the tentative roll?

While the roll is tentative, you still have the ability to meet informally with your assessor about your assessment. If at the end of such conversation, you still feel you are over-assessed based upon the market value of your home, you have the right to file for formal review of your assessment. More information about the assessment process, including application deadlines and instructions, can be found in "[What To Do If You Disagree With Your Assessment](#)" or by calling 518-591-5233.

## Village of Lewiston Tax Increase

**Village of Lewiston**-Trustees unanimously adopted a \$3.2 million dollar budget that will increase taxes for the average homeowner by \$132 next year. The spending plan carries a tax rate of \$7.12 per \$1,000 assessed valuation, up 88 cents from last year's rate of \$6.24. The average home in the village is assessed at \$150,000: those owners will pay approximately \$1,068 in village taxes. Trustee Victor Eydt noted the only major spending increases in the 2011-12 budget are uncontrollable costs and a result of state mandates.

Niagara Gazette-April 18, 2011

## VACANT LAND SALES –January 2011 thru April 2011

Municipality	Address	Acres	Date	Price
Cambria	Baer Road	6.70	2/3/11	\$36,000
Cambria	Lower Mt. Road	10.60	2/28/11	\$35,000
Cambria	Lower Mt. Road	139.20	3/11/11	\$291,000
Cambria	Saunders Settlement Rd.	0.23	3/31/11	\$3,000
Cambria	Cambria Road	0.65	2/8/11	\$21,000
Hartland	Ridge Road	1.84	1/5/11	\$12,000
Hartland	Seaman Road	4.0	3/7/11	\$10,000
Lewiston	Miller Road	0.26	1/14/11	\$27,500
Lewiston	The Circle	1.10	1/26/11	\$40,000
Lewiston	Ridge Road	0.92	2/10/11	\$8,000
Lewiston	Upper Mt. Road	1.42	3/30/11	\$33,000
Town of Lockport	Bowmiller Road	0.53	1/7/11	\$26,000
Town of Lockport	Young Road	14.10	3/2/11	\$45,000
Town of Lockport	Old Saunders Settlement Rd.	4.0	3/23/11	\$25,000
Town of Lockport	Old Niagara Road	16.60	4/15/11	\$30,000
Town of Lockport	Bartz Road	4.10	4/27/11	\$30,000
Newfane	Ridge Road	5.60	1/25/11	\$25,000
Newfane	Ridge Road	17.60	1/25/11	\$25,000
Newfane	Lakeshore Road	1.0	2/11/11	\$16,000
Town of Niagara	Taylor Road	7.25	1/10/11	\$18,589
Niagara Falls	Niagara Falls Boulevard	1.90	3/10/11	\$450,000
Niagara Falls	Military Road	1.71	4/6/11	\$1,050,000
Pendleton	Robinson Road	61.40	2/22/11	\$45,000
Royalton	Chestnut Ridge	1.5	1/19/11	\$14,000
Royalton	Kayner Road	24.3	1/27/11	\$12,170
Royalton	Highland Drive	0.66	2/11/11	\$20,000
Royalton	Griswold St.	6.9	2/15/11	\$24,000
Royalton	Royalton Center Rd	53.60	2/17/11	\$80,550
Royalton	Lewiston Road	72.80	3/1/11	\$95,000
Royalton	Dale Road	25.60	3/7/11	\$20,000
Pendleton	Sheetram Road	6.90	2/25/11	\$15,000
Wheatfield	Niagara Falls Boulevard	9.2	1/18/11	\$100,000
Wheatfield	Nash Road	0.99	1/25/11	\$35,000
Wheatfield	Raymond Road	0.50	2/2/11	\$34,000
Wheatfield	Ward Rd	0.59	2/16/11	\$500
Wilson	Maple Road	5.70	3/2/11	\$20,000

## Residential Sales-Niagara County

March 31, 2011 thru May 31, 2011

Municipality	No. of Sales	Avg. Price	Median Price	Avg. DOM
Cambria	4	107,463	105,425	102
Hartland	3	80,000	95,000	273
Lewiston	14	168,211	153,750	139
Lockport, City	25	85,799	83,000	90
Lockport, Town	19	117,465	117,000	71
Newfane	6	74,983	70,500	106
Niagara, Town	5	82,160	87,000	165
Niagara Falls	35	56,611	45,000	151
N. Tonawanda	28	107,729	109,500	90
Pendleton	4	148,830	122,850	72
Porter	5	156,400	150,000	116
Royalton	6	129,383	134,900	82
Somerset	2	128,660	128,660	98
Wheatfield	16	182,503	190,000	67
Wilson	2	66,088	66,088	154
Niagara County Total	175	106,745	98,000	109

## Glossary of Assessment Terms

**Assessment Roll**— A document listing all of the parcels within an assessment jurisdiction together with their land and total values, the names and addresses of owners, exemption data, property types and other pertinent information.

**Assessor**—An elected or appointed official of a county, city, town or village whose function is to value real property (and personal property in some states) for purposes of taxation.

**Assessor's Report**—A report of the total assessed value on the current assessment roll and the assessment activity since the prior roll resulting from reassessment, change in physical characteristics, or change in exempt status. The report is filed with the Office of Real Property Tax Services (ORPTS) each year after final assessment rolls are completed and is used to determine any change in level of assessment for computation of change in level factors which are used to update equalization rates.

**Base (Basic) Rate**— That portion of the overall capitalization rate which covers all of the income requirements except those for depreciation or appreciation.

**Base Rent**— The minimum rental stipulated under a percentage lease.

**Base Year Roll**—The assessment roll of a municipality from which the samples for a market value survey have been selected.

## Village of Barker 2011-2012 sees a tax hike of 50 cents

**Barker**-The Village Board on Monday April 11, 2011 adopted a \$390,807 budget for 2011-12, which included a 50-cent tax increase-its first in six years.

The budget raises the tax rate to \$8 per \$1,000 of assessed valuation. The board last increased taxes 25 cents per \$1000 of assessed valuation in the 2005-06 budget.

The public hearing attracted a couple of dozen residents, but no one addressed the board prior to its adoption of the proposed budget.

First published on April 13, 2011 in the Buffalo News

## Property Tax-Myths & Misunderstandings

### Myth #4 Equalization rates can correct unfair Assessments

Equalization rates are determined by the State Office of Real Property Services and represent the overall ratio of a municipality's total assessed value to the municipalities total market value. Because equalization rates are municipal wide measures, they are not intended to correct unfair individual assessments in a city or town. The assessor has the primary role in ensuring the fairness of individual assessments, subject to the right of owners to seek administrative and judicial review of assessments. While equalization rates have many uses, they are most commonly known for their use in apportioning property taxes among municipal segments of school districts and counties. In order for a school district or county to fairly distribute its property tax levy (the total amount of taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipality or municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

**Commercial Sales January, 2011 thru April, 2011**

<b>Municipality</b>	<b>Address</b>	<b>Property</b>	<b>Sale Date</b>	<b>Sale Price</b>
Hartland	3855 Orangeport	Manufacturing	2/22/11	\$60,500
Lewiston	449 Center St	Row-retail	2/16/11	\$98,500
Lewiston	345 Center St	Row-office	2/25/11	\$212,000
Lewiston	185 Portage	Row-retail	4/11/11	\$200,000
City of Lockport	177 Pine Street	Apt./4units	3/17/11	\$94,000
City of Lockport	80 So Niagara St	Body Shop	4/7/11	\$47,000
City of Lockport	188 Jackson	Apt./4units	3/23/11	\$66,000
City of Lockport	175 South St	Apt./4units	4/21/11	\$3,800
Newfane	2738 Main St	Row-retail	1/28/11	\$70,000
Newfane	2421 Lkpt-Olcott Rd	Row-retail	2/9/11	\$80,500
Town of Niagara	1685 Jane	Apt./20 units	3/14/11	\$720,000
Town of Niagara	3221-3239 Bellreng	Apt./48units	3/22/11	\$918,000
Niagara Falls	1816 Cleveland Ave	Apt./6units	1/26/11	\$8,700
Niagara Falls	7601 Niagara Falls Blvd.	Multi use retail	2/9/11	\$1,230,000
Niagara Falls	5726 Stephenson Ave	Apt./4units	2/11/11	\$60,000
Niagara Falls	300 3rd Street	Hotel	2/11/11	\$17,023,000
Niagara Falls	1803 Pine Ave	Tavern	2/25/11	\$62,000
Niagara Falls	833 Lincoln Ave	Row-retail	3/4/11	\$40,000
Niagara Falls	1919 Whirlpool St	Night Club	3/4/11	\$62,000
Niagara Falls	137-24th Street	Tavern	3/4/11	\$23,000
Niagara Falls	20 Iroquois	Manufacturing	4/4/11	\$375,000
Niagara Falls	2423 Pine Ave	One story retail	4/25/11	\$150,000
Niagara Falls	421 3rd Street	Restaurant	4/26/11	\$200,000
North Tonawanda	1360 Pierce Ave	Apt./4units	2/1/11	\$175,000
North Tonawanda	540 Oliver Street	Row-retail	2/16/11	\$25,000
North Tonawanda	707 Erie	Warehouse	2/16/11	\$125,000
North Tonawanda	465 Oliver Street	Warehouse/retail	2/23/11	\$27,000
North Tonawanda	31 Webster St	Office	3/31/11	\$180,000
North Tonawanda	109 Goundry St	Retail	4/1/11	\$86,000
North Tonawanda	145 Bryant St	Apt./5units	4/6/11	\$53,000
North Tonawanda	178 Ward Road	Body Shop	4/13/11	\$88,000
North Tonawanda	1307 Erie	Retail	4/15/11	\$250,000
Porter	786 Blairville	Diner	2/18/11	\$30,000

## Assessors Contact Information

Municipality	Name	Phone No.
Lockport-City	Joseph Macaluso	439-6614
North Tona-wanda	Flora Carozzolo	695-8597
Niagara Falls	James Bird	286-4388
Cambria	Janelle Kroening	433-8161
Hartland	Michael Hartman	735-7220
Lewiston	Gene Virtuoso	754-8213
Lockport-	Jill Lederhouse	439-9526
Newfane	Patricia Truax	778-8827
Niagara-Town	Darlene Sullivan	297-2150-129
Pendleton	Karen Manning	625-8833-6
Porter	Barbara Oaks	745-3730
Royalton	Michael Hartman	772-7826
Somerset	Robert Glidden	795-3243
Wheatfield	Brigette Grawe	694-9102
Wilson	James Bird	751-6705-15

## Assessor's Corner

As of May 27th, 2011 the City of Niagara Falls and the Town of Wilson will have a new assessor. Dominic Penale has retired from his position after 30 years. Dom isn't going to be spending all his days on the golf course though, he will be starting a new endeavor as Brisbane Consulting Group, real estate appraiser. Dom has been a licensed appraiser for 30+ yrs and we at Brisbane Consulting Group, welcome him. Jim Bird, who comes from GAR Associates with 22 years experience in the appraisal field, will be taking over for Dom in the City and the Town. We wish Jim the very best as he begins his new job.

**Congratulations to both Dom and Jim as they start a new chapter in their careers!**

## Newsletter Courtesy of Brisbane Consulting Group

*Brisbane Consulting Group, LLC was formed in 1996 and specializes in business consulting, business valuations, forensic accounting, and litigation support. We are experienced in business valuation procedures, methodologies, standards, reporting, and expert witness testimony. Brisbane Consulting Group is the largest and most accredited business valuation firm in Buffalo, N.Y. and is affiliated with all major business valuation organizations and societies including the American Institute of Certified Public Accountants, the American Society of Appraisers and the National Association of Certified Valuation Analysts.*

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*403 Main Street, Suite 403*

## Happenings around the Area

**Summer is the time for lots of free concerts and activities around the county.**



Lewiston-Artpark has a stellar line-up for Tues. & Weds free concerts. Go to [www.artpark.net](http://www.artpark.net) for a complete list. Artpark also has Family Saturdays July 9-30 from noon-4pm. Hands on discovery art activities.

North Tonawanda- has free concerts at Gateway Harbor Park every Wed running from June 15 thru Aug 24. They also have 3 Saturday shows-July 9, Aug. 6 & 27. Go to [www.northtonawanda.org](http://www.northtonawanda.org) for more information.

Town of Niagara -Movie Night under the Stars. Saturday July 31.Experience a movie theater atmosphere outdoors at the Community Center-7000 Lockport Rd. Movie starts at 9:00. Bring your chairs and blankets. Free. Graffiti Cruise Night returns every Wed. at the Community Center from 6 pm till dusk.

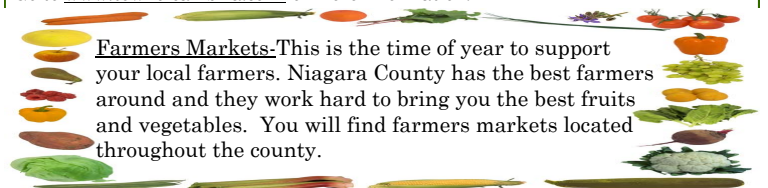
Niagara Falls has Hard Rock at the Falls Free Concert series running from July 2 thru Aug. 13 and Friday at the Falls on Old Falls street starting June 3 thru Aug.26 Shows start at 7:30pm. Go to [www.fallsstreet.com](http://www.fallsstreet.com) for more information.

Ransomville has a free concert series every Thurs. running from June 17 thru Aug. 12 at the William J. McLaughlin Free Library Gazebo at 3733 Ransomville Rd, Ransomville from 7pm-9pm.

Youngstown has a free concert series every Fri running from June17 thru Aug.26 at Falkner Park starting at 7pm.

Lockport has the Canal Concert Series on Saturdays running from June 25 thru August 20 at 80 Main Street, Lockport. Shows start at 5:30. For more information go to [www.canalconcerts.com](http://www.canalconcerts.com)

Cambria has a summer concert series on Sundays at the Town Hall at 4160 Upper Mt. Rd starting at 6pm-8pm. Shows run from July10 -Aug. 14. Go to [www.townofcambria.com](http://www.townofcambria.com) for more information.



**Farmers Markets**-This is the time of year to support your local farmers. Niagara County has the best farmers around and they work hard to bring you the best fruits and vegetables. You will find farmers markets located throughout the county.