

Assessors Newsletter

1st Quarter



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

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Contesting your Assessment

If you own property in New York State, you are eligible for formal review of your assessment.

There are two levels of formal review:

1. **Administrative review** - the "grievance" process is conducted at the municipal level.
2. **Judicial review** - In order to pursue judicial review you must first go through administrative review includes two options:
 - o [Small Claims Assessment Review \(SCAR\)](#) - a low-cost option available to most homeowners;
 - o Tax certiorari proceedings in State Supreme Court - to pursue this option, you should contact an attorney.

Before pursuing formal review of your assessment, you should first determine if you are assessed fairly:

Step One: What is the assessor's estimate of the market value of your property?

You'll find this information on the [assessment roll](#).

You should [check your assessment annually](#) prior to Grievance Day (typically the fourth Tuesday in May, but confirm the date with your assessor).

If your municipality is assessing at 100% of market value, your assessment and the assessor's estimate of market value will be identical.

If assessments are not at 100% of market value, you can use this formula to calculate the assessor's estimate of market value:

- $\text{assessment} \div \text{level of assessment} = \text{assessor's estimate of market value}$

Step Two: Develop an estimate of the market value of your property

- Homeowners can learn [how to estimate the market value of your home](#)
- Other property owners may wish to contact an appraiser or other real estate professional.

Generally, if the assessor's estimate of the market value of your property reflects roughly the amount for which you could sell your property, then your assessment is fair.

Step Three: If your assessment is too high

Often, an informal discussion between a taxpayer and an assessor can result in a sharing of information beneficial to both parties. If such a discussion does not result in a reduction in your assessment, and you still feel as though your assessment is too high, you may wish to contest your assessment.

Rather than determining that your assessment is too high, you might find that your property is assessed based on its market value, but the rest of the community is assessed at a lower level of assessment. Again, you should discuss this with your assessor. For example,

- Your property is worth \$100,000 and your assessment is \$100,000. However, properties in your town are assessed at 90% of market value. Your property is over assessed - your assessment should be \$90,000.

If you are assessed fairly, but you feel that your taxes are too high

Assessors do not determine your property taxes. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are too high, you may wish to address this matter with the taxing jurisdictions that impose taxes in your community - school board, county legislature, city council, town board, fire district and other special districts.

The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.

School District's Maximum 2011-2012 STAR Savings

Maximum STAR Tax Savings

Beginning with the 2011-2012 school year, maximum STAR savings can't exceed more than 2% of the prior year maximum savings.

In each school district, the maximum savings may vary by municipality.

Municipality	School District	Class*	Basic	Enhanced
City of Lockport	Lockport	—	\$729	\$1,460
City of Niagara Falls	Niagara Falls	—	\$524	\$1,050
City of North Tonawanda	North Tonawanda	—	\$620	\$1,241
Town of Cambria	Lockport	—	\$748	\$1,499
Town of Cambria	Newfane	—	\$817	\$1,636
Town of Cambria	Niagara Wheatfield	Homestead	\$474	\$950
Town of Cambria	Niagara Wheatfield	Non-Homestead	\$644	\$1,292
Town of Cambria	Starpoint	—	\$664	\$1,331
Town of Cambria	Wilson	—	\$716	\$1,434
Town of Hartland	Barker	—	\$456	\$913
Town of Hartland	Medina	—	\$734	\$1,470
Town of Hartland	Royalton-Hartland	—	\$646	\$1,295
Town of Lewiston	Lewiston Porter	—	\$568	\$1,138
Town of Lewiston	Niagara Wheatfield	Homestead	\$483	\$968
Town of Lewiston	Niagara Wheatfield	Non-Homestead	\$655	\$1,312
Town of Lockport	Akron	—	\$541	\$1,085
Town of Lockport	Lockport	—	\$726	\$1,455
Town of Lockport	Newfane	—	\$800	\$1,603
Town of Lockport	Royalton Hartland	—	\$646	\$1,295
Town of Lockport	Starpoint	—	\$651	\$1,305
Town of Newfane	Barker	—	\$451	\$904
Town of Newfane	Newfane	—	\$792	\$1,587
Town of Newfane	Wilson	—	\$694	\$1,391
Town of Niagara	Niagara Wheatfield	Homestead	\$471	\$944
Town of Niagara	Niagara Wheatfield	Non-Homestead	\$633	\$1,269
Town of Pendleton	Lockport	—	\$741	\$1,484
Town of Pendleton	Starpoint	—	\$664	\$1,331
Town of Porter	Lewiston-Porter	—	\$524	\$1,051
Town of Porter	Wilson	—	\$671	\$1,345
Town of Royalton	Akron	—	\$541	\$1,083
Town of Royalton	Royalton-Hartland	—	\$646	\$1,295
Town of Royalton	Starpoint	—	\$651	\$1,305
Town of Somerset	Barker	—	\$515	\$974
Town of Wheatfield	Niagara Wheatfield	Homestead	\$471	\$944
Town of Wheatfield	Niagara Wheatfield	Non-Homestead	\$648	\$1,299
Town of Wheatfield	Starpoint	—	\$661	\$1,323
Town of Wilson	Newfane	—	\$775	\$1,552
Town of Wilson	Wilson	—	\$679	\$1,360

* Class refers only to school districts that exercise the homestead/non-homestead tax option.

VACANT LAND SALES –August 2011 thru November 2011

Municipality	Address	Acres	Sale Date	Sale Price
Cambria	Carney Drive	35.35	9/16/2011	\$60,000
Cambria	4725 Cambria Wilson Rd	1.03	10/11/2011	\$18,500
Cambria	Saunders Settlement Rd	5.40	10/25/2011	\$27,000
Town of Lockport	1010 Heather Dr	0.08	8/3/2011	\$4,500
Town of Lockport	1030 Lockport Rd	56.30	8/3/2011	\$46,000
Town of Lockport	6769 Old Beattie Rd	1.60	8/29/2011	\$5,500
Town of Lockport	5857 Jackson St	8.40	9/6/2011	\$10,500
Town of Lockport	Ridge Road	2.80	9/28/2011	\$80,000
Town of Lockport	1010 Davison	23.70	10/7/2011	\$15,000
Town of Lockport	Akron Road	40.30	10/14/2011	\$200,000
Town of Lockport	5652 Leete Road	36.30	10/27/2011	\$60,000
Town of Lockport	Woodhaven	0.34	11/2/2011	\$16,000
City of Lockport	573 Niagara	4.64	8/23/2011	\$14,000
Lewiston	The Circle	5.60	8/17/2011	\$40,000
Niagara Falls	2001 College Ave	0.33	8/12/2011	\$3,500
Niagara Falls	710 Pine Avenue	0.07	8/23/2011	\$2,500
Niagara Falls	624, 626 & 628 Ashland Ave-	0.77	8/29/2011	\$26,000
Niagara Falls	2499 Grand Avenue	0.13	11/16/2011	\$5,000
Town of Niagara	8310 Packard Road	0.49	10/7/2011	\$21,000
Town of Niagara	Bank Street	4.98	10/25/2011	\$3,000
North Tonawanda	128 Oliver Street	0.13	8/17/2011	\$8,000
North Tonawanda	715 Erie Avenue	0.34	11/22/2011	\$17,000
Newfane	Dale Road	1.80	8/9/2011	\$6,500
Newfane	Almeda Drive	0.28	8/24/2011	\$18,000
Newfane	Hatter Road	2.60	10/13/2011	\$10,000
Newfane	6106 Godfrey Road	0.46	11/9/2011	\$14,000
Pendleton	Oakwood	6	8/24/2011	\$23,900
Porter	Ransomville Road	0.69	10/19/2011	\$6,500
Royalton	Mill Road		8/24/2011	\$26,500
Wilson	22 shore Drive	0.18	8/22/2011	\$4,500
Wilson	4342 Wilson-Burt Rd	11.50	9/16/2011	\$25,000

Residential Sales-Niagara County

October 31, 2011 thru January 16, 2012

Municipality	No. of Sales	Avg. Price	Median Price	Avg. DOM
Cambria	5	\$180,500	\$144,000	60
Hartland	6	\$125,767	\$121,050	61
Lewiston	21	\$136,977	\$125,500	115
Lockport, City	34	\$84,320	\$82,450	95
Lockport, Town	35	\$125,879	\$128,500	65
Newfane	12	\$101,661	\$94,000	77
Niagara, Town	8	\$90,275	\$87,500	47
Niagara Falls	58	\$58,454	\$55,000	97
N. Tonawanda	44	\$100,722	\$91,000	57
Pendleton	8	\$200,413	\$165,000	75
Porter	8	\$251,063	\$174,250	40
Royalton	12	\$99,515	\$71,495	100
Somerset	2	\$137,500	\$137,500	387
Wheatfield	18	\$185,436	\$205,500	37
Wilson	9	\$123,500	\$120,000	112
Niagara County Total	280	\$111,074	\$95,000	81

Town of Wheatfield Budget

Wheatfield— The town's 2012 budget, which now includes a savings of \$40.77 in town taxes for the owner of a home with an assessed value of \$125,000, was approved on Monday November 12, 2011. That savings translates into a 6.75 percent reduction in town taxes.

After reviewing the preliminary budget for more than a month, Councilman Larry Helwig found several areas that needed to be adjusted to more accurately forecast the upcoming year.

The most important line was that of sales tax revenue where he suggested an additional \$100,000 be added to the preliminary figure of \$1,469,967.

"Gauging the last nine months of sales taxes with the fact that those numbers will probably go up with holiday shopping in November and December, we felt comfortable putting that extra \$100,000 in there", Helwig said "You never want to over budget revenue, but we should still hit that number quite comfortably."

The adopted budget also includes \$100,000 less in anticipated property tax revenue and \$12,000 more in Time Warner franchise revenue, which was the total difference in revenues between preliminary and adopted budgets. Expenses in the budget total \$2,055,123.

First published-Niagara Gazette-Nov. 15, 2011 by Nate Beutel

Glossary of Assessment Terms

Fair Market Value—The most probable price, expressed in terms of money, that a property would bring if exposed for sale in the open market in an arm's length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used.

Field—In a computer or printed record, a group of characters which comprise a specific data element found in a specific location such as the property class of land value fields on rows in a Real Property System data file.

Final Assessment Roll—A document containing assessment and exemption information on all parcels in a municipality. It differs from the tentative assessment roll with respect to changes ordered by a board of assessment review, assessment and ceiling assessments made by the Office of Real Property Tax Services and ownership and address changes since the tentative roll. It is filed on July 1 in most towns.

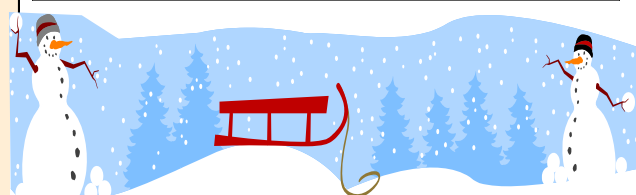
Fractional Assessment—A procedure whereby assessments are made at some uniform percentage of full or fair market value rather than at 100% thereof.

Functional (Curable" Incurable) Obsolescence—Impairment of useful capacity or efficiency; loss of value caused by superadequacy, inadequacy or changes in the art inherent in the property itself. Not to be confused with the external effects of economic obsolescence. Curable if the cost to cure is justified by the resulting increase in value of the property; otherwise incurable.

Functional Utility—The sum of the usefulness and attractiveness of a property. The ability of a property to perform the function(s) for which it is intended.

Grid Coordinates—Information from the tax map process that represents an easting reading and a northing reading from the point of origin of the appropriate zone of the New York coordinate system to the visual center of each land parcel.

Grievance Day—A period of time designated for administrative review of assessments by a board of assessment review; the third Tuesday in May for most towns in New York State and the third Tuesday in February for most villages. Public hearings may be adjourned to succeeding day as required.



Commercial Sales August 2011 thru November 2011

Municipality	Address	Property	Sale Date	Sale Price
Niagara Falls	6980 Niagara Falls Blvd.	Auto dealer	8/2/2011	\$1,000,000
Niagara Falls	1821 Niagara Street	Multi use	8/3/2011	\$9,000
Niagara Falls	1821 Pine Ave.	Diner	8/4/11	\$40,000
Niagara Falls	441 Third Street	Restaurant/row	8/12/11	\$125,000
Niagara Falls	8292 Niagara Falls Blvd.	Resturant	8/31/2011	\$1,200,000
Niagara Falls	3320 Royal Ave	Tavern	9/13/2011	\$70,000
Niagara Falls	1601 Pine Ave	Row	9/14/2011	\$15,000
Niagara Falls	9020 S Military Rd	Benevolent Assoc.	9/21/2011	\$35,000
Niagara Falls	328 Ferry Ave	Apt./6 units	9/26/2011	\$19,000
Niagara Falls	515-6th St	Nursing Home	10/17/2011	\$250,000
Niagara Falls	2701 Pine Ave	Row/retail	10/18/2011	\$250,000
Niagara Falls	511-3rd Street	Row/retail	10/28/2011	\$50,000
Town of Niagara	1900 Military Road	Shopping Center	8/4/2011	\$200,000,000
Town of Niagara	3851 Hyde Park Blvd.	Row/Storage	9/15/2011	\$15,000
City of Lockport	6 Tudor Lane	Apts./24 units	8/16/2011	\$1,030,000
City of Lockport	103 Genesee St	Apt./9 units	8/17/2011	\$131,000
City of Lockport	115 Willow St	Apt./15 units	8/25/2011	\$435,000
City of Lockport	204 High St	Apt./4 units	9/1/2011	\$115,000
City of Lockport	50 Simonds St	Warehouse	10/28/2011	\$200,000
Town of Lockport	5589 Davison Rd	Storage	8/31/2011	\$689,000
Town of Lockport	5682 S Transit Rd	Office	8/31/2011	\$400,000
Town of Lockport	5875 S Transit Rd	Health Facility	9/2/2011	\$2,128,000
Town of Lockport	6342 Robinson Rd	Mobile Home Park	10/3/11	\$37,334,500
Town of Lockport	6297 Robinson Rd	Apt./6 units	11/7/2011	\$260,000
North Tonawanda	1061 Oliver St	Converted	8/3/2011	\$70,000
North Tonawanda	672 Niagara Falls Blvd.	Retail	8/8/2011	\$170,000
North Tonawanda	200 Mead Street	Apt./4 units	8/9/2011	\$165,000
North Tonawanda	301 Meadow Drive	Shopping Center	8/10/2011	\$350,000
North Tonawanda	493 Wheatfield St	Light Industrial	8/22/2011	\$225,000
North Tonawanda	259 Oliver St	Apts./4 units	9/9/2011	\$82,000
North Tonawanda	91 & 107 Keil St	Church	9/14/2011	\$250,000
North Tonawanda	444 Payne Ave	Apts./10 units	9/28/2011	\$275,000
North Tonawanda	131 Payne Ave	Office	10/25/2011	\$100,000
North Tonawanda	2714 Oppenheim	Apts./4 units	11/1/2011	\$196,250
North Tonawanda	285 Schenck St	Row-attached	11/17/2011	\$18,379
Royalton	59 Main Street	Apts./7 units	10/14/2011	\$28,000
Royalton	98 & 100 Telegraph Rd	Apts./8 units	11/29/2011	\$265,000
Lewiston	2898 Niagara St	Lumber Yard	9/19/2011	\$120,000
Lewiston	453 Center St	Restaurant	10/24/2011	\$475,000
Lewiston	904 Center St	Office	11/9/2011	\$287,500
Newfane	6533 E Lake Rd	Apts./4 units	11/15/2011	\$124,000
Wheatfield	6120 Lendell Road	Warehouse	10/17/2011	\$450,000
Wheatfield	6681 Plaza	Apts./ 4 units	11/7/2011	\$650,000
Hartland	8464 Ridge Rd	Motel	10/7/2011	\$130,000
Hartland	8401 & 8399 Ridge Rd	Multi use	10/17/2011	\$353,661
Wilson	323 Young St	Body Shop	10/13/2011	\$70,000

Assessors Contact Information

Municipality	Name	Phone No.
Lockport-City	Joseph Macaluso	439-6614
North Tonawanda	Flora Carozzolo	695-8597
Niagara Falls	James Bird	286-4380
Cambria	Janelle Kroening	433-8161
Hartland	Michael Hartman	735-7220
Lewiston	Linda E. Johnson	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

Linda Johnson is the Assessor for the Town and Village of Lewiston.

She has lived in Lewiston for over 30 years and has worked for the Lewiston Assessor Dept. for thirteen years. For twelve years her job was the Assessor Information Clerk and for one year she has been the Assessor after being appointed in January of 2011. Prior to that she worked in the Real Estate Industry and Mortgage Industry. Linda feels very fortunate to be working for the Town of Lewiston and she enjoys her job.

Linda says:

"Working as an Assessor offers many challenges on a daily basis and I believe that we will be facing changes as well as challenges as Assessor's in the upcoming years. For the Town of Lewiston it has been particularly challenging as well as interesting with the transition in this past year to a New Assessor after 28 years and a New Assessor information Clerk, Molly Penale, after thirteen years."

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 Analyst.

Real Estate Division- We are a full service real estate appraisal and consulting company. Our mission is to provide our clients with worthwhile information and services. We have the resources to collect, analyze and present various types of information for our clients' specific needs.

Please contact us at agirasole@briscon.com or call (716) 856-3428 with questions or a free proposal.

403 Main Street, Suite 403, Buffalo, New York 14203

Happenings around the Area

Storytelling Saturdays

Aquarium of Niagara

701 Whirlpool Street, Niagara Falls

When: Feb. 4, 11, 18 & 25 2012

Time: 11:30am and 2:45pm

Each Saturday offers performances by Western New York's most exciting storytellers.

For more information 716-285-3575 ext 206

Cabin Fever Camp

Herschell Carrousel Factory Museum

180 Thompson Street, North Tonawanda

When: Feb. 20 & 24, 2012

Time: 1:00 -4:00

Enjoy arts and crafts –grades 3-5

For more information 716-693-1885

Polar Bear Swim for Sight

Olcott Beach-Newfane

When: Sunday March 4, 2012

Time: 10:00am-4:00pm

The 43rd Olcott Polar Bear Swim

Even you don't want to go in the chilly waters of Lake Ontario, come on down and support the swimmers!

For complete information: www.olcottlions.org



Eggstravaganza

New York Power Authority

5777 Lewiston Rd, Lewiston

March 31, 2012

10:00am-4:00pm

Celebrate the season at the annual Spring Eggstravaganza. Activities include free photos with the bunny from 10 a.m. to 2 p.m. crafts, face painting, videos and a scavenger hunt throughout the day.