

# *ONTARIO COUNTY*

## *Real Property Tax Services Agency*



# *2019 ANNUAL REPORT*

*Robin L. Johnson, Director*

Our Vision is to foster a vibrant community where every citizen has the opportunity to be healthy, safe and successful



# *Ontario County Real Property Tax Services Agency*

## *2019 Annual Report*

### ***Our Goal***

The Real Property Tax Services Agency functions as an educational, advisory assistance arm of Ontario 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.

Our responsiveness is directed toward providing customer understanding and acceptance of how programs are intended to be applied equitably and uniformly. Our revaluation support program, started in 2001, supports municipalities with a variety of valuation support services. There were five requests for those services for projects completed for the 2019 final assessment roll, and six municipalities have requested assistance for the 2020 final assessment roll. These services are vital to delivering a consistent level of professional assessment quality, and assist municipalities in maintaining the equity necessary to fairly distribute the real property tax burden, a major source of funding for local government services.



### ***2020 Tax Levy (Extended on the 2019 Assessment Roll)***

The Ontario County Board of Supervisors' commitment to long range goals and a multi-year budget process, have made it possible for the tax levy and tax rate to remain very stable. The 2019 full value tax base for county tax purposes was 9,790,926,089, an increase of 4.28% over 2018. The County's full value tax rate for the 2020 tax levy decreased to \$6.27, with an increase of 2.9% in the total tax levy.

Exemption removal chargebacks per RPTL §520, agricultural conversion penalties per AG & Markets law §305, and omitted taxes are calculated by the department for all towns, (the cities administer their own) and are credited to the tax levy, to reduce the amount of tax burden. For the 2019-2020 tax year, these reductions totaled \$143,437.82, including \$36,380.12 for county tax purposes; \$48,216.26 for town and city tax purposes; \$58,841.44 for school tax purposes.

The following report lists all property taxes extended in the calendar year 2019. The 2019 county and town/city taxes, as well as the 2019-2020 village taxes were levied against the 2018 assessment roll. The 2019-2020 school taxes were levied against the 2019 assessment roll.

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## Taxes Levied in Ontario County for the Calendar Year 2019

Municipality	2019-2020 School	2019-2020 STAR Reimbursement	2019 County	2019 City/ Town	2019 Special Districts	2019-2020 Village	Total
City of Canandaigua	13,158,887.51	1,243,112.16	4,702,374.12	5,232,187.59	44,935.96		24,381,497.34
City of Geneva	7,985,772.72	1,626,455.32	2,679,930.33	7,317,536.46	96,867.01		19,706,561.84
Bristol	3,146,633.74	433,898.36	1,228,459.72	666,079.46	249,019.31		5,724,090.59
Canadice	2,503,084.01	294,023.17	1,142,179.89	521,956.86	310,688.00		4,771,931.93
Canandaigua	25,197,395.67	1,548,042.76	8,719,869.71	1,394,597.11	1,856,333.00		38,716,238.25
East Bloomfield	3,680,376.70	496,468.89	1,205,893.63	621,454.87	491,736.34		6,495,930.43
Village of Bloomfield	1,309,566.79	212,093.99	430,553.41	194,813.66	99,064.66	199,000.31	2,445,092.82
Farmington	15,152,959.51	1,729,729.47	5,623,796.14	971,623.36	1,565,585.00		25,043,693.48
Geneva	8,485,493.81	717,999.19	2,548,542.31	21,362.83	330,988.00		12,104,386.14
Gorham	7,677,194.37	536,566.84	3,788,703.26	0	549,716.45		12,552,180.92
Village of Rushville	116,813.69	22,806.00	64,489.61	0	3,870.05	44,619.75	252,599.09
Hopewell	4,315,889.27	586,011.76	1,540,706.53	306,225.26	632,548.00		7,381,380.82
Manchester	4,127,385.64	961,838.92	1,258,258.29	381,235.37	377,028.66		7,105,746.88
Village of Manchester	1,370,471.65	363,266.95	409,446.95	80,231.48		348,247.49	2,571,664.52
Village of Shortsville	1,145,473.08	362,276.46	355,578.36	69,971.14		431,119.14	2,364,418.18
Village of Clifton Springs	1,478,171.91	227,811.89	446,513.84	87,463.85		478,058.98	2,718,020.47
Naples	1,899,605.02	283,686.94	830,003.20	701,979.56	50,782.00		3,766,056.72
Village of Naples	759,758.30	130,020.18	343,541.35	292,994.62		257,552.02	1,783,866.47
Phelps	5,999,390.47	1,052,328.16	1,885,496.61	717,392.63	388,893.95		10,043,501.82
Village of Phelps	1,613,276.29	384,264.83	533,841.49	141,928.42		482,452.49	3,155,763.52
Village of Clifton Springs	623,866.63	113,949.46	187,279.46	49,647.00		210,912.01	1,185,654.56
Richmond	4,715,112.03	545,104.69	2,133,218.88	800,046.00	727,988.17		8,921,469.77
Seneca	3,376,556.37	500,720.97	1,320,631.12	0	395,199.00		5,593,107.46
South Bristol	7,047,955.58	293,825.28	2,757,344.39	505,213.98	199,943.00		10,804,282.23
Victor	29,208,424.08	1,576,239.17	11,087,827.90	2,941,653.82	5,919,875.00		50,734,019.97
Village of Victor	3,163,661.18	379,131.08	1,324,187.14	344,575.98		879,386.84	6,090,942.22
West Bloomfield	3,527,312.97	530,866.17	1,121,183.99	483,319.15	202,419.29		5,865,101.57
	162,786,488.99	17,152,539.06	59,669,851.63	24,845,490.46	14,493,480.85	3,331,349.02	282,279,200.01

### Tax Levies Include:

2019 County and Town	(Based on 2018 Assessment Roll)	Extended January 2019
2019 City of Geneva	(Based on 2018 Assessment Roll)	Extended January 2019
2019 City of Canandaigua	(Based on 2018 Assessment Roll)	Extended April 2019
2019-2020 Village	(Based on 2018 Assessment Roll)	Extended May 2019
2019-2020 Central Schools	(Based on 2019 Assessment Roll)	Extended September 2019
2019-2020 Geneva City School	(Based on 2019 Assessment Roll)	Extended September 2019
2019-2020 Canandaigua City School	(Based on 2019 Assessment Roll)	Extended October 2019

Note: School Tax Levies include Library taxes where appropriate.

# Ontario County Real Property Tax Services Extension of Real Property Taxes

Municipal Assessing Officials collect data, administer exemptions, apply appropriate special districts, value all properties within the municipal boundaries.

Data files are delivered to the County and merged into one single file.

Data files are made available for County and Public Access Inquiries Through the OnCor System

Assessment Rolls are balanced. New/Deleted/Keychanged Parcels are accounted for. Fire Districts are balanced, and Exemptions are reviewed for possible computer and/or clerical errors.

Tentative Assessment Rolls Filed for May 1<sup>st</sup> Deadline. (City of Geneva June 1<sup>st</sup>)

Board of Assessment Review Hear Property Owner Complaints, and make determinations of value.

Final Assessment Rolls are filed with NYS-ORPS Equalization Support Services to determine apportionment of school taxes.

**FINAL ASSESSMENT ROLLS**  
Are filed for JULY 1<sup>st</sup> deadline. BAR decisions of value and approved Assessor corrections are the only allowed changes from Tentative Roll. (City of Geneva August 1<sup>st</sup>)

**VILLAGE TAXES**  
Tax documents prepared from Prior Year Final Assessment Roll for JUNE 1<sup>st</sup> mailing.

Unpaid Water and Sewer Charges added.

Village Levies reviewed and verified. Tests are completed for accuracy.

Approx 4,500 Tax Bills & Receipts printed, folded and perfed.

Tax Collection Systems updated with Village Tax Data.

**GENEVA CITY and all CENTRAL SCHOOL TAXES LEVIED for SEPTEMBER 1<sup>st</sup> Warrant**

**CANANDAIGUA CITY SCHOOL TAXES LEVIED for OCTOBER 1<sup>st</sup> Warrant**

Exemption Removal Chargebacks for School Purposes added to file

School Levies reviewed and verified. Tests completed for accuracy.

Approx. 48,000 Tax Bills Printed and/or Processed. Approx 20,000 pages of Tax Rolls and reports printed.

Collection Systems updated with Tax Data

**COUNTY, TOWN AND SPECIAL DISTRICT TAXES LEVIED FOR JANUARY 1<sup>st</sup> WARRANT.**

On or about November 5<sup>th</sup> Schools and Villages end their collections and settle with Tax Unit. Unpays are added to file for Relevy.

RPS merged and updated

Unpaid Water & Sewer charges added

School & Village relievies added

Parcels in Tax Arrears Coded

Special Assessments added

Exemption Removal Chargebacks added

Utility Corporation Tax Bill Coding

Present County Tax Apportionment and all other levy issues to GOI Committee & Board of Supervisors

Town Budgets are reviewed, and tax rates are calculated for County, Town and Special District purposes.

Utility Corporation bills prepared  
■■■■■■■■■■  
Two Sets Grouped by Corporation & Municipality with Labels

Approx 40,000 Tax Bills Printed & folded

Cable Corporation Tax Credits Manually Entered  
\*\*\*  
Tax Rolls, Collection Warrants, Corporation Bills

Tax Collection Warrants Issued

Distribute Electronic Data to Municipal Collection Systems, Escrow Servicing Companies, NYS Office of Real Property Tax Services and County Financial System in Preparation of Tax Enforcement.

Ontario County Real Property Tax Services Agency  
2019 Annual Report

**TAX LEVY CAP CALCULATION – 2019 TAX LEVY – COUNTY PURPOSES**

PRIOR YEAR COUNTY TAX LEVY:	\$	57,338,393	←
TAX BASE GROWTH FACTOR:	x	1.0117	
	=	\$ 58,009,252.20	
PRIOR YEAR PILOTs REC'D	+	\$ 1,361,488.88	
	=	\$ 59,370,741.08	
ALLOWABLE LEVY GROWTH FACTOR:	X	1.0200	←
	=	\$ 60,558,155.90	
ESTIMATED PILOTs UPCOMING FY:	-	\$ 858,455.10	
	=	\$ 59,699,700.80	
AVAILABLE CARRY OVER	+	\$ 92,063.60	
PLUS EXCLUSIONS	+	\$ 0.00	
<i>Allowable Pension Increases &amp; Torts</i>			
ALLOWABLE TAX LEVY	=	\$ 59,791,764.40	
<b>ALLOWABLE INCREASE</b>	<b>\$</b>	<b>2,453,371.40</b>	

PRIOR YEAR TAX LEVY	
County Tax Levy:	\$ 57,333,383
Paydown Municipal Share:	\$
Flint Creek Watershed Prot:	<u>\$ 5,010</u>
	\$ 57,338,393

LEVY GROWTH FACTOR (LESSER OF 1+.02 OR 1+INFLATION FACTOR)	
2017-18 Average National CPI:	248.1263
2018-19 Average National CPI:	- 253.2683
	= 5.142
2017-18 Average National CPI:	÷ 248.1263
Inflation Factor:	= 0.0207

CURRENT YEAR TAX LEVY	
County Tax Levy	\$ 59,669,860
Paydown Municipal Share:	\$ 0
Flint Creek Watershed Prot:	<u>\$ 5,016</u>
	\$ 59,674,876

TAX LEVY LIMIT MET	
Allowable Calculated Tax Levy:	<b>\$ 59,791,764.40</b>
Current Year Tax Levy:	<b><u>\$ 59,674,876.00</u></b>
Difference:	<b><u>\$ 116,888.40</u></b>

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## Budget

### Expenses

Calendar Fiscal Yr	Legislated Appropriations	Actual		Unexpended	
		Dollar Amt	Percent	Dollar Amt	Percent
2015	815,932	767,515	94.06	48,447	5.94
2016	778,361	673,588	86.54	104,773	13.46
2017	731,517	686,332	93.82	45,185	6.18
2018	769,153	633,216	82.32	135,937	17.68
2019	728,075	663,783	91.17	64,292	8.83

\*2016 Unexpended amounts are a direct result of the staff shortage and subsequent changes in steps.

\*2017 – Real Property Tax Defense Sharing made a part of 1355

\*2019 – Unexpended amounts are a direct result of staff shortage

### Revenues

Revenues are generated in the department by processing assessment and tax documents, sale of labels, tax maps, computer data in various forms, commercial appraisal, data collection and revaluation support.

<b>Departmental Revenue</b>	
Tax Processing	
<i>School</i>	23,297.80
<i>Village</i>	2,292.00
<i>County/Town</i>	19,084.50
Valuation Support	7,369.90
Appraisal/Data Collection	2,239.90
Tax Maps	4,560.85
Subdivision Review Fees	3,675.00
Computer Information	4,083.02
Voluntary Renunciation Fee	0.00
State Aid – Training Reimbursement	0.00
RPS Fees	<u>18,650.00</u>
Total Revenues Generated by RPTS:	\$ 84,524.25

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## ***The Real Property Tax Services Team:***

Robin L. Johnson, Director	
Deputy Director	Donna LaPlant
Senior Tax Map Technician	Patrick Allen
Assessment Control Clerk	Tammy Luzzi
Assessment Control Clerk	Pamela Araya
Tax Map Technician	Nathan Dunn
Real Property Tax Aid	Melody Dowd
Real Property Appraiser	Tom Farley

### *Staff Changes:*

*Donna LaPlant hired on April 1, 2019*

*Sylvia Staples retired on June 8, 2019*

*Tammy Luzzi promoted on June 10, 2019*

*Melody Dowd hired on September 3, 2019*

## ***Tax / Assessment Services***

All sixteen towns and eight villages are provided with computer produced documents pursuant to statutory requirements, including tentative and final assessment rolls, tax rolls and tax bills. Thirteen school districts are provided with similar items including tax bill processing, while four others are provided final assessment rolls and data files for school tax processing. Both cities provide their own assessment and tax documents. In addition the department provides exemption removal chargeback, omitted tax and correction of error processing.

The RPS Support Team continues to provide technical support to Assessors and their staff. The team routinely provides installations of RPS V4 software and database and 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. Limited technical support is also provided to town and village tax collectors utilizing BAS collection software.

The Real Property Tax office receives roughly 1,000-3,000 property related public inquiries annually. 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, and real property tax administration procedural issues. We provide public access to computer terminals to research property information, including current assessments, recent property sales, and parcel history. Property owners may also review ten years of final assessment rolls and ten years of county / town tax rolls, obtain exemption application forms, and view filed survey maps.

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## ***Tax Mapping Services***

The Agency prepares and maintains tax maps for all municipalities in the 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. Approximately six hundred forty-one survey maps were filed with the County Clerk and scanned into the Parcel History Database system during the year. Each official survey filed is reviewed, and tax map adjustments are made where necessary. Thanks to Patrick Allen and Nathan Dunn for their work in keeping the tax maps as accurate as possible. Their efforts in resolving deed transfer issues insures that property ownership records are up to date and correct.

Municipality	# Parcels Transfers	Whole Parcels	Split Parcels
City of Canandaigua	325	331	1
City of Geneva	317	349	14
Bristol	104	107	2
Canadice	69	72	2
Canandaigua	357	354	9
East Bloomfield	99	97	2
Farmington	414	413	13
Geneva	123	126	4
Gorham	164	170	5
Hopewell	82	72	8
Manchester	185	224	12
Naples	120	134	6
Phelps	219	203	23
Richmond	137	134	3
Seneca	80	74	12
South Bristol	129	127	7
Victor	460	502	8
West Bloomfield	59	59	2
Totals:	3,443	3,548	133

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## Reassessment – Revaluation Activities

Towns that completed projects for the 2018 assessment roll received a total of \$24,826.78 in Cyclical Aid. The towns of Bristol, Farmington, Geneva, Richmond, Seneca and Victor completed town-wide reassessment projects for the 2019 assessment year. The City of Geneva and the Towns of Canadice, Gorham, Hopewell, Manchester, Phelps and South Bristol plan to complete town-wide reassessment projects for the 2020 assessment year. Special thanks to Tom Farley for his assistance with commercial valuations, and Sylvia Staples for her ongoing efforts to assist assessors with reassessment projects, even after her retirement!

### Property Reassessment – Revaluation Programs

Municipality	Assessment Roll Year										Scheduled 2020	Current EQ Rate
	2011	2012	2013	2014	2015	2016	2017	2018	2019			
Canandaigua City				T			T					97.00
Geneva City			T			T					T	93.00
Bristol	T				T					T		100.00
Canadice				T							T	100.00
Canandaigua	M	M	M	T				T				100.00
East Bloomfield	M	M	M	M	T			T				100.00
Farmington	M	M	T		T		T			T		100.00
Geneva		T				T				T		100.00
Gorham	M	M		T			T				T	97.00
Hopewell		T				T					T	95.00
Manchester	T				T						T	91.00
Naples		T			T			T				98.00
Phelps	M						T				T	98.00
Richmond	M	M	T				T			T		100.00
Seneca	M	M	M	M	M	T				T		100.00
South Bristol	T						T				T	95.00
Victor	M	T	M	M	T					T		100.00
West Bloomfield			T					T				100.00

**Ontario County 98.41**

Reassessment activity is defined by the guidelines and aid programs adopted by New York State.

Codes: Prior to 2011: A=Annual Reassessment  
R=Reassessment/Reappraisal

2011 and After: T=Townwide Reassessment  
M=Maintaining Equity with Reassessment Update

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.

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# Ontario County Real Property Tax Services Agency 2019 Annual Report

## ONTARIO COUNTY EQUALIZATION RATES – 2010 THROUGH 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>	<u>EQ</u>
	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>	<u>RATE</u>
ONTARIO COUNTY	99.59	99.53	99.88	99.92	99.96	99.80	99.87	99.50	99.25	98.41
City of Canandaigua	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	97.00
City of Geneva	100.00	100.00	99.00	100.00	100.00	99.00	100.00	100.00	96.00	93.00
Bristol	100.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00	96.00	100.00
Canadice	100.00	99.00	99.00	99.00	100.00	100.00	100.00	100.00	100.00	100.00
Canandaigua	100.00	100.00	100.00	100.00	100.00	100.00	100.00	98.00	100.00	100.00
East Bloomfield	100.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00	100.00	100.00
Farmington	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Geneva	93.00	94.00	100.00	100.00	100.00	99.00	100.00	100.00	98.00	100.00
Gorham	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	97.00
Hopewell	100.00	98.00	100.00	98.00	100.00	100.00	100.00	100.00	98.00	95.00
Manchester	98.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00	94.00	91.00
Naples	99.00	94.00	100.00	100.00	100.00	100.00	100.00	98.00	100.00	98.00
Phelps	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	98.00
Richmond	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	97.00	100.00
Seneca	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
South Bristol	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	95.00
Victor	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
West Bloomfield	100.00	99.00	97.00	100.00	98.00	94.00	93.00	95.00	100.00	100.00

## 2019 County Equalization Rates – State Wide

Rank	SWIS	County	Region	EQ Rate	Rank	SWIS	County	Region	EQ Rate
1	15	Essex	North	100.22	27	52	Warren	North	88.97
1	09	Clinton	North	100.00	28	51	Ulster	South	88.70
1	44	Schuyler	Central	100.00	29	40	St. Lawrence	North	88.15
1	50	Tompkins	Central	100.00	30	21	Herkimer	North	84.55
2	18	Genesee	West	99.60	31	53	Washington	North	83.72
3	20	Hamilton	North	99.25	32	04	Cattaraugus	West	83.60
4	24	Livingston	West	99.17	33	06	Chautauqua	West	81.50
5	34	Orleans	West	98.97	34	31	Onondaga	Central	81.37
6	32	Ontario	West	98.41	35	01	Albany	North	80.74
7	57	Yates	West	98.33	36	19	Greene	North	76.59
8	26	Monroe	West	95.62	37	41	Saratoga	North	76.36
9	54	Wayne	West	94.93	38	17	Fulton	North	75.32
10	13	Dutchess	North	94.12	39	08	Chenango	Central	74.47
11	10	Columbia	North	94.01	40	29	Niagara	West	73.92
12	35	Oswego	Central	93.91	41	49	Tioga	Central	70.74
13	05	Cayuga	Central	93.39	42	27	Montgomery	North	68.18
14	46	Steuben	West	93.27	43	14	Erie	West	67.82
15	22	Jefferson	Central	93.24	44	38	Rensselaer	North	67.56
16	16	Franklin	North	93.12	45	43	Schoharie	North	67.36
17	25	Madison	North	92.73	46	48	Sullivan	South	66.47
18	07	Chemung	Central	92.40	47	30	Oneida	Central	61.49
19	42	Schenectady	North	92.26	48	12	Delaware	South	61.09
20	23	Lewis	Central	92.16	49	03	Broome	Central	57.26
21	56	Wyoming	West	92.03	50	33	Orange	South	38.34
22	02	Allegany	West	91.84	51	55	Westchester	South	33.78
23	36	Otsego	Central	91.49	52	39	Rockland	South	30.33
24	11	Cortland	Central	91.38	53	47	Suffolk	South	25.80
25	37	Putnam	South	91.16	54	28	Nassau	South	
26	45	Seneca	West	89.40					

# *Ontario County Real Property Tax Services Agency*

## *2019 Annual Report*

### ***Administrative Review Activity***

All property owners have the right to have their assessment reviewed by a locally appointed impartial panel. Presently, each of the eighteen municipalities have five-member Boards of Assessment Review, which annually undergo both required and optional training programs to assist them in hearing and judging grievances. Local attendance at the training session averages about thirty-five, with five or more attending from neighboring counties. In 2019, seven hundred ten property owners filed applications for Board of Assessment Review hearings, with an additional one hundred ninety-two assessor stipulations filed. Four hundred sixty-eight changes were made by the BARs, totaling a reduction in the net taxable assessed value for county purposes of 32,543,655 representing 0.34% of the total net taxable county tax base.

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. In 2019 twenty-seven small claims were filed, eighteen assessments were lowered a total of \$670,500.

Any property owner may file a writ of certiorari in Supreme Court, and have their assessment reviewed and determined by a judge. In 2019, property owners filed forty-four certiorari actions involving two hundred fifty parcels. Per policy adopted by the Board of Supervisors in 2007, the County received requests for assistance on twenty-five cases involving one hundred twenty-three parcels. Requests will be reviewed, and a recommendation will be presented to the Governmental Operations & Insurance Committee and the Ways and Means Committee in the spring of 2020. If approved, the resolution will be presented to the Board of Supervisors for their adoption.

Correction of certain errors involving clerical errors, errors in essential fact and unlawful entries are permitted pursuant to Real Property Tax Law §550-559. Fifteen applications for administrative correction of error were investigated by the Director, resulting in refunds for County, Town, Village, School and Special District taxes totaling \$17,314.06.

One renunciation was processed to recover a BASIC STAR exemption, to enable the property owner to receive the Enhanced STAR credit check in 2019. Additionally, one STAR revocation was processed for an improperly granted STAR exemption for multiple years, which resulted in \$2,142.67 of penalties for the municipality and \$11,630.73 returned to New York State.

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## **Summary of Residential Property Trends in Ontario County**

### **Physical Increase to the Tax Base**

The total assessed value of all real property in Ontario County is now over 12.2 billion dollars. Value attributable to physical increases totaled 127,168,206 and physical decreases totaled 33,361,877 for a net physical increase of 93,806,329 between March 1, 2018 and March 1, 2019. Physical increases include value attributable to new construction and exempt properties that become taxable. Of the total net physical increase, \$50,202,705 can be attributed to the completed new construction of single-family homes classified as 210.

### **Residential Properties Classified as 210 (Single Family Residential)**

#### **SINGLE FAMILY RESIDENCES CLASSIFIED AS 210 (30,387):**

Home Size:	1,797 sfla, Average	1,667 sfla, Median
Lot Size:	1.37 acres, Average	.50 acres, Median
Year Built:	1956, Average	1972, Median
Assessed Value:	197,908 Average	149,000 Median

#### **NEWLY CONSTRUCTED HOMES 2018-2019 (216) Classified as 210:**

Home Size:	2,007 sfla, Average	1,801 Median
Lot Size:	1.14 acres, Average	.32 acres, Median
Assessed Value:	314,324, Average	278,000 Median

#### **SINGLE FAMILY RESIDENCE (Classified as 210) SALES BETWEEN 9/2/2018 AND 9/1/2019 (1,162):**

Home Size:	1,824 sfla, Average	1,672 sfla, Median
Lot Size:	1.00 acres, Average	.37 Acres, Median
Year Built:	1964.0, Average	1978, Median
Sale Price:	\$226,981, Average	\$191,000, Median
Assessed Value:	\$207,827, Average	\$167,000, Median

The average sale price is 9.2% above the average assessed value. The median sale price is 14.37% above the median assessed values, indicating continued stable growth of residential real estate values throughout the county.

# Ontario County Real Property Tax Services Agency

## 2019 Annual Report

### Agricultural Property Trends

Ontario County is blessed with some of the most beautiful and productive agricultural land in the state. Property classified as agricultural lands or receiving the agricultural assessment exemption comprise about 196,205 acres or 46.31% of the total acreage (423,650) in the county. The total assessed value of agricultural properties is 720,429,743, 5.89% of the total gross assessed value in the county. Most agricultural land in current production is eligible for agricultural land exemptions, which totaled 283,156,980 for the 2019 assessment rolls. Not including any other exemptions, the total taxable assessed value for agricultural properties in the county is 437,272,763, representing 4.54% of the total taxable assessed value for county tax purposes. Fifty-eight acres of agricultural lands were converted to non-agricultural use during 2018/2019 and penalties were imposed on that acreage in the amount of \$25,714.11, (including town, county and school) a significant increase from penalties imposed the prior year (\$8,328.55).

Property Class	Land Assmt	Total Assmt	Acres	AG Ex Amt
105 Vacant Farmland	136,784,700	138,004,100	64,033	84,060,710
110 Livestock	528,600	1,604,300	225	284,884
112 Dairy Farm	32,293,600	79,595,500	13,241	21,324,931
113 Cattle Farm	6,599,700	10,728,200	3,267	3,832,784
114 Sheep Farm	2,351,600	3,311,400	840	1,629,364
116 Other Stock	1,072,100	1,656,600	403	670,219
117 Horse Farm	5,247,900	15,696,013	1,957	1,896,009
120 Field Crops	126,454,871	172,950,930	52,896	77,967,165
130 Muck	662,700	662,700	228	396,753
140 Orchard	40,480,320	50,239,200	12,552	28,188,996
151 Fruit Crop	4,215,600	4,610,250	1,099	2,648,483
152 Vineyard	1,622,700	2,925,000	769	1,041,876
160 Berry/Other	77,600	232,600	9	0
170 Nursery	1,732,600	3,918,800	381	626,575
180 Specialty Farm	172,500	711,300	75	104,458
181 Fur Products	0	0	0	0
183 Aquaculture	140,600	181,900	49	58,380
184 Exotic Livestock	295,500	480,000	97	206,690
190 Game Preserve	507,800	824,400	293	151,920
200 Residential	87,501,500	197,404,300	35,686	44,347,975
300 Vacant Land	17,876,250	19,791,950	6,272	11,054,092
Other	6,490,300	14,900,300	1,832	2,664,716
<b>Grand Total</b>	<b>473,115,041</b>	<b>720,429,743</b>	<b>196,205</b>	<b>283,156,980</b>

*Ontario County Real Property Tax Services Agency  
2019 Annual Report*

**Agricultural Assessment Values Per Acre  
for Computing Agricultural Assessments  
2013 – 2019 Assessment Rolls**

SOIL GROUP	2013	% CHNG	2014	% CHNG	2015	% CHNG	2016	% CHNG	2017	% CHNG	2018	% CHNG	2019	% CHNG
1a	999	10.02%	1,019	2.00%	1,039	1.96%	1,060	2.02%	1,081	1.98%	1,103	2.04%	1,125	1.99%
1b	889	10.02%	907	2.02%	925	1.98%	943	1.95%	962	2.01%	982	2.08%	1,001	1.93%
2a	889	10.02%	907	2.02%	925	1.98%	943	1.95%	962	2.01%	982	2.08%	1,001	1.93%
2b	789	10.04%	805	2.03%	821	1.99%	837	1.95%	854	2.03%	871	1.99%	889	2.07%
3a	789	10.04%	805	2.03%	821	1.99%	837	1.95%	854	2.03%	871	1.99%	889	2.07%
3b	679	10.05%	693	2.06%	707	2.02%	721	1.98%	735	1.94%	750	2.04%	765	2.00%
4a	679	10.05%	693	2.06%	707	2.02%	721	1.98%	735	1.94%	750	2.04%	765	2.00%
4b	579	9.87%	591	2.07%	603	2.03%	615	1.99%	627	1.95%	640	2.07%	653	2.03%
5a	579	9.87%	591	2.07%	603	2.03%	615	1.99%	627	1.95%	640	2.07%	653	2.03%
5b	470	10.07%	479	1.91%	488	1.88%	498	2.05%	508	2.01%	518	1.97%	529	2.12%
6a	470	10.07%	479	1.91%	488	1.88%	498	2.05%	508	2.01%	518	1.97%	529	2.12%
6b	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%	408	2.00%	416	1.96%
7	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%	408	2.00%	416	1.96%
8	260	10.17%	265	1.92%	270	1.89%	276	2.22%	281	1.81%	287	2.14%	293	2.09%
9	160	10.34%	163	1.88%	166	1.84%	170	2.41%	173	1.76%	176	1.73%	180	2.27%
10	50	11.11%	51	2.00%	52	1.96%	53	1.92%	54	1.89%	55	1.85%	56	1.82%
ORGANIC														
SOIL														
A	1,998	10.02%	2,038	2.00%	2,078	1.96%	2,120	2.02%	2,162	1.98%	2,206	2.04%	2,250	2.63%
B	1,299	10.08%	1,325	2.00%	1,351	1.96%	1,378	2.00%	1,405	1.96%	1,434	2.06%	1,463	2.02%
C	1,099	10.01%	1,121	2.00%	1,143	1.96%	1,166	2.01%	1,189	1.97%	1,213	2.02%	1,238	2.06%
C	699	9.91%	713	2.00%	727	1.96%	742	2.06%	757	2.02%	757	1.98%	788	4.10%
FARM														
Woodland	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%	400	2.00%	416	4.00%
Aquaculture	999	10.02%	1,019	2.00%	1,039	1.96%	1,060	2.02%	1,081	1.98%	1,081	2.04%	1,125	4.07%

To provide some level of stability in agricultural property taxes, legislation was enacted in 2014 limiting the change in Agricultural Assessment Values to 2% in any given year. **The only purpose for these factors is to compute the agricultural exemption. They are not indicative of market values for those types of land. The assessor is not to use these factors when determining the assessed value for normal assessing purposes.**



# Ontario County Real Property Tax Services Agency

## 2019 Annual Report

### 2019 Assessment and Taxable Values used for 2019-2020 Tax Year

Municipality	Final EQ Rate Apportion Purposes	Number Taxable Parcels	Number RS 8 W-E Parcels	Total Number Parcels	Total Assessed Value RS 8 - WE	Total Assessed Value	Taxable Value County	Taxable Value Town/City	Taxable Value School	School After STAR	Equalized Full Value 2019 Excl WE	Equalized Taxable Value County Purp
City Canandaigua	97.00%	3,824	120	3,944	326,743,000	1,072,124,678	728,284,428	725,072,119	732,789,773	664,997,838	768,434,720	750,808,689
City Geneva	93.00%	4,159	391	4,550	561,170,400	982,580,304	407,330,320	407,026,829	411,650,686	337,623,361	453,128,929	437,989,591
Bristol	100.00%	1,470	28	1,498	4,128,100	211,959,752	201,624,488	201,418,097	202,968,276	178,486,226	207,831,652	201,624,488
Canadice	100.00%	1,311	34	1,345	4,581,500	189,217,212	181,252,933	180,791,064	182,854,948	163,475,871	184,635,712	181,252,933
Canandaigua	100.00%	4,796	112	4,908	184,650,979	1,630,599,743	1,389,889,909	1,377,688,543	1,403,275,745	1,318,962,095	1,445,948,764	1,389,889,909
<b>Village of Bloomfield</b>	<b>100.00%</b>	<b>468</b>	<b>37</b>	<b>505</b>	<b>21,852,500</b>	<b>92,108,365</b>	<b>68,838,411</b>	<b>68,773,911</b>	<b>69,133,439</b>	<b>59,337,739</b>	<b>70,255,865</b>	<b>68,838,411</b>
<b>Town Outside</b>	<b>100.00%</b>	<b>1,274</b>	<b>31</b>	<b>1,305</b>	<b>6,887,700</b>	<b>222,486,972</b>	<b>190,506,760</b>	<b>190,604,545</b>	<b>191,331,656</b>	<b>168,205,850</b>	<b>215,599,272</b>	<b>190,506,760</b>
East Bloomfield-Total	100.00%	1,742	68	1,810	28,740,200	314,595,337	259,345,171	259,378,456	260,465,095	227,543,589	285,855,137	259,345,171
Farmington	100.00%	4,658	72	4,730	67,325,279	1,049,690,993	961,996,546	959,098,331	963,051,076	859,883,696	982,365,714	961,996,546
Geneva	100.00%	1,774	54	1,828	28,020,034	486,189,054	418,457,679	426,282,599	425,487,919	389,475,334	458,169,020	418,457,679
<b>Rushville Village</b>	<b>97.00%</b>	<b>104</b>	<b>9</b>	<b>113</b>	<b>1,903,300</b>	<b>12,246,364</b>	<b>10,129,145</b>	<b>10,133,145</b>	<b>10,253,145</b>	<b>8,513,445</b>	<b>10,662,953</b>	<b>10,442,418</b>
<b>Town Outside</b>	<b>97.00%</b>	<b>2,602</b>	<b>74</b>	<b>2,676</b>	<b>41,676,200</b>	<b>695,795,722</b>	<b>599,928,426</b>	<b>600,481,006</b>	<b>602,368,553</b>	<b>561,474,553</b>	<b>674,350,023</b>	<b>618,482,913</b>
Gorham - Total	97.00%	2,706	83	2,789	43,579,500	708,042,086	610,057,571	610,614,151	612,621,698	569,987,998	685,012,975	628,925,331
Hopewell	95.00%	1,557	50	1,607	182,185,622	443,409,406	239,694,221	238,099,203	242,099,188	211,773,948	274,972,404	252,309,706
<b>Vill of Manchester</b>	<b>91.00%</b>	<b>541</b>	<b>23</b>	<b>564</b>	<b>6,800,350</b>	<b>68,752,769</b>	<b>60,823,239</b>	<b>61,044,995</b>	<b>61,653,116</b>	<b>48,400,126</b>	<b>68,079,581</b>	<b>66,838,724</b>
<b>Village of Shortsville</b>	<b>91.00%</b>	<b>517</b>	<b>18</b>	<b>535</b>	<b>6,114,400</b>	<b>60,089,678</b>	<b>52,401,454</b>	<b>52,787,723</b>	<b>53,613,507</b>	<b>40,397,023</b>	<b>59,313,492</b>	<b>57,584,015</b>
<b>Vill of Clifton Spgs</b>	<b>91.00%</b>	<b>484</b>	<b>29</b>	<b>513</b>	<b>39,747,200</b>	<b>107,979,506</b>	<b>67,357,418</b>	<b>67,512,289</b>	<b>68,040,181</b>	<b>58,743,981</b>	<b>74,980,556</b>	<b>74,019,141</b>
<b>Town Outside</b>	<b>91.00%</b>	<b>1,791</b>	<b>43</b>	<b>1,834</b>	<b>28,558,700</b>	<b>233,312,873</b>	<b>188,499,703</b>	<b>189,190,736</b>	<b>191,391,358</b>	<b>154,207,256</b>	<b>225,004,586</b>	<b>207,142,531</b>
Manchester-Total	91.00%	3,333	113	3,446	81,220,650	470,134,826	369,081,814	370,535,743	374,698,162	301,748,386	427,378,215	405,584,411
<b>Village of Naples</b>	<b>98.00%</b>	<b>475</b>	<b>45</b>	<b>520</b>	<b>21,570,600</b>	<b>77,207,934</b>	<b>54,094,171</b>	<b>54,736,676</b>	<b>54,788,279</b>	<b>46,257,604</b>	<b>56,772,790</b>	<b>55,198,134</b>
<b>Town Outside</b>	<b>98.00%</b>	<b>1,239</b>	<b>61</b>	<b>1,300</b>	<b>10,812,800</b>	<b>154,669,662</b>	<b>133,008,379</b>	<b>133,572,238</b>	<b>134,418,712</b>	<b>115,858,594</b>	<b>146,792,716</b>	<b>135,722,836</b>
Naples - Total	98.00%	1,714	106	1,820	32,383,400	231,877,596	187,102,550	188,308,914	189,206,991	162,116,198	203,565,506	190,920,969
<b>Village of Phelps</b>	<b>98.00%</b>	<b>752</b>	<b>31</b>	<b>783</b>	<b>10,010,299</b>	<b>96,314,344</b>	<b>84,241,832</b>	<b>84,684,507</b>	<b>85,797,638</b>	<b>68,836,738</b>	<b>88,065,352</b>	<b>85,961,053</b>
<b>Vill of Clifton Spgs</b>	<b>98.00%</b>	<b>215</b>	<b>5</b>	<b>220</b>	<b>2,893,842</b>	<b>34,677,040</b>	<b>29,983,048</b>	<b>30,096,048</b>	<b>31,690,398</b>	<b>26,638,698</b>	<b>32,431,835</b>	<b>30,594,947</b>
<b>Town Outside</b>	<b>98.00%</b>	<b>2,416</b>	<b>54</b>	<b>2,470</b>	<b>62,552,773</b>	<b>395,406,307</b>	<b>301,109,214</b>	<b>301,962,102</b>	<b>304,042,130</b>	<b>257,244,291</b>	<b>339,646,463</b>	<b>307,254,300</b>
Phelps - Total	98.00%	3,383	90	3,473	75,456,914	526,397,691	415,334,094	416,742,657	421,530,166	352,719,727	460,143,650	423,810,300
Richmond	100.00%	2,236	84	2,320	31,718,800	389,996,495	347,123,015	346,495,857	349,871,944	313,558,263	358,277,695	347,123,015
Seneca	100.00%	1,533	65	1,598	63,008,487	360,093,993	223,506,995	223,974,733	224,044,935	194,669,990	297,085,506	223,506,995
South Bristol	95.00%	1,915	38	1,953	13,875,900	456,305,371	437,623,731	435,706,142	438,901,462	419,196,558	465,715,233	460,656,559
<b>Village of Victor</b>	<b>100.00%</b>	<b>1,041</b>	<b>46</b>	<b>1,087</b>	<b>53,316,200</b>	<b>283,399,788</b>	<b>222,100,068</b>	<b>214,908,896</b>	<b>219,632,243</b>	<b>195,606,943</b>	<b>230,083,588</b>	<b>222,100,068</b>
<b>Town Outside</b>	<b>100.00%</b>	<b>5,066</b>	<b>117</b>	<b>5,183</b>	<b>320,475,502</b>	<b>2,225,117,572</b>	<b>1,857,056,969</b>	<b>1,831,826,851</b>	<b>1,868,880,161</b>	<b>1,770,309,811</b>	<b>1,904,642,070</b>	<b>1,857,056,969</b>
Victor - Total	100.00%	6,107	163	6,270	373,791,702	2,508,517,360	2,079,157,037	2,046,735,747	2,088,512,404	1,965,916,754	2,134,725,658	2,079,157,037
West Bloomfield	100.00%	994	22	1,016	3,373,000	200,067,134	177,566,759	177,698,119	178,651,771	154,543,731	196,694,134	177,566,759
County Totals		49,212	1,693	50,905	2,105,953,467	12,231,799,031	9,634,429,261	9,591,667,304	9,702,682,239	8,786,679,563	10,289,940,624	9,790,926,089



*Ontario County Real Property Tax Services Agency  
2019 Annual Report*

PROPERTY CLASS SUMMARY – NUMBER OF PARCELS

As filed on the 2019 Final Assessment Roll

TOWNS (16)	Municipal Size		Agricultural	Residential	Vacant Land	Commercial	Amusement	Community Service	Industrial	Public Service	Forest Land	Totals per
PROPERTY CODE	Acres	SqMiles	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Town or City
Bristol	23,439	36.62	50	973	348	18	2	20	29	43	15	1,498
Canadice	20,569	32.14	23	970	255	6	2	11		27	51	1,345
Canandaigua	40,120	62.69	174	3,665	766	145	14	47	7	83	7	4,908
East Bloomfield	21,331	33.33	179	1,167	262	87	6	31	28	50		1,810
Farmington	25,252	39.46	190	3,591	689	117	5	26	17	87	8	4,730
Geneva	12,361	19.31	84	1,244	272	128	11	35	6	47	1	1,828
Gorham	33,971	53.08	283	1,912	457	38	7	36	2	54	-	2,789
Hopewell	22,849	35.70	166	1,026	204	88	7	34	6	70	6	1,607
Manchester	24,208	37.84	167	2,491	372	148	7	53	18	141	49	3,446
Naples	25,381	39.65	49	1,036	541	79	7	37	7	43	21	1,820
Phelps	41,676	65.11	356	2,347	408	142	20	46	39	112	3	3,473
Richmond	28,352	44.30	131	1,653	317	76	5	27	21	52	38	2,320
Seneca	32,140	50.22	353	917	152	67	-	39	4	65	1	1,598
South Bristol	26,928	42.07	36	1,274	511	21	17	27	10	28	29	1,953
Victor	23,060	36.03	52	5,151	527	276	19	38	58	115	34	6,270
West Bloomfield	16,239	25.37	86	720	129	30	2	16	7	26	-	1,016
<b>TOWN TOTALS</b>	<b>417,876</b>	<b>652.92</b>	<b>2,379</b>	<b>30,137</b>	<b>6,210</b>	<b>1,466</b>	<b>131</b>	<b>523</b>	<b>259</b>	<b>1,043</b>	<b>263</b>	<b>42,411</b>
Canandaigua City	3,084	4.82	-	2,846	411	544	12	65	9	44	13	3,944
Geneva City	2,690	4.20	-	3,470	452	435	25	96	18	51	3	4,550
<b>CITY TOTALS</b>	<b>5,774</b>	<b>9.02</b>	<b>-</b>	<b>6,316</b>	<b>863</b>	<b>979</b>	<b>37</b>	<b>161</b>	<b>27</b>	<b>95</b>	<b>16</b>	<b>8,494</b>
<b>COUNTY TOTALS</b>	<b>423,650</b>	<b>661.94</b>	<b>2,379</b>	<b>36,453</b>	<b>7,073</b>	<b>2,445</b>	<b>168</b>	<b>684</b>	<b>286</b>	<b>1,138</b>	<b>279</b>	<b>50,905</b>
<b>Change from Prior Year</b>			<b>6</b>	<b>213</b>	<b>(120)</b>	<b>8</b>	<b>(4)</b>	<b>(5)</b>	<b>1</b>	<b>62</b>	<b>(4)</b>	<b>157</b>
Percentage of Class			4.67%	71.61%	13.89%	4.80%	0.33%	1.34%	0.56%	2.24%	0.55%	100.00%

**Based on the 2019 Final Assessment Roll (for 2020 Taxes)**

*Ontario County Real Property Tax Services Agency  
2019 Annual Report*

PROPERTY CLASS SUMMARY – VALUES PER CLASS

As filed on the 2019 Final Assessment Roll

TOWNS (16)	Agricultural	Residential	Vacant Land	Commercial	Amusement	Community Service	Industrial	Public Service	Forest Land	Totals per
PROPERTY CODE	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Town or City
Bristol	4,622,000	172,728,400	15,241,700	4,098,200	399,000	3,081,300	1,438,463	8,934,789	1,415,900	211,959,752
Canadice	1,799,900	149,238,100	7,206,700	4,385,800	236,200	1,789,400	-	4,350,512	20,210,600	189,217,212
Canandaigua	33,498,430	1,126,274,900	48,854,880	167,136,800	13,043,600	155,982,700	15,917,930	68,148,503	1,742,000	1,630,599,743
East Bloomfield	26,083,513	201,342,300	11,183,580	27,014,100	1,498,100	22,616,100	12,406,348	12,451,296	-	314,595,337
Farmington	33,584,070	647,348,924	33,154,600	192,139,712	36,383,700	20,799,800	22,396,600	62,677,987	1,205,600	1,049,690,993
Geneva	25,665,100	269,472,568	11,303,100	108,330,900	3,430,200	23,637,800	20,123,094	24,170,192	56,100	486,189,054
Gorham	88,715,300	538,224,604	16,498,150	6,078,511	6,141,000	26,993,300	609,200	24,782,021	-	708,042,086
Hopewell	23,709,100	139,540,500	7,626,900	79,609,716	11,328,000	136,978,600	5,902,059	38,617,831	96,700	443,409,406
Manchester	14,953,830	270,486,980	7,264,700	60,821,165	3,253,500	77,070,100	12,495,200	23,249,351	540,000	470,134,826
Naples	8,588,500	145,827,800	20,842,901	15,622,200	3,725,000	17,894,200	4,774,400	11,098,195	3,504,400	231,877,596
Phelps	52,697,100	307,176,700	9,598,400	30,373,000	5,528,900	66,426,500	25,556,276	28,918,715	122,100	526,397,691
Richmond	20,193,600	293,026,800	11,509,800	14,886,400	1,639,100	17,144,900	7,231,455	19,557,220	4,807,220	389,996,495
Seneca	113,430,750	127,442,400	6,180,837	20,791,600	-	16,263,960	6,129,600	69,834,646	20,200	360,093,993
South Bristol	4,339,400	380,475,380	32,927,800	7,303,300	8,486,700	8,930,600	1,183,200	8,452,891	4,206,100	456,305,371
Victor	14,474,800	1,503,052,900	57,838,120	557,322,000	33,674,300	100,148,900	100,423,800	131,535,140	10,047,400	2,508,517,360
West Bloomfield	24,838,900	136,067,400	5,541,700	16,779,300	244,300	2,769,300	1,569,835	12,256,399	-	200,067,134
<b>TOWN TOTALS</b>	<b>491,194,293</b>	<b>6,407,726,656</b>	<b>302,773,868</b>	<b>1,312,692,704</b>	<b>129,011,600</b>	<b>698,527,460</b>	<b>238,157,460</b>	<b>549,035,688</b>	<b>47,974,320</b>	<b>10,177,094,049</b>
Canandaigua City	-	465,391,801	17,134,600	253,623,092	16,667,500	232,681,000	25,967,500	37,038,185	23,621,000	1,072,124,678
Geneva City	-	299,890,830	7,732,606	163,438,800	6,496,900	375,444,300	68,935,900	48,140,968	12,500,000	982,580,304
<b>CITY TOTALS</b>	<b>-</b>	<b>765,282,631</b>	<b>24,867,206</b>	<b>417,061,892</b>	<b>23,164,400</b>	<b>608,125,300</b>	<b>94,903,400</b>	<b>85,179,153</b>	<b>36,121,000</b>	<b>2,054,704,982</b>
<b>COUNTY TOTALS</b>	<b>491,194,293</b>	<b>7,173,009,287</b>	<b>327,641,074</b>	<b>1,729,754,596</b>	<b>152,176,000</b>	<b>1,306,652,760</b>	<b>333,060,860</b>	<b>634,214,841</b>	<b>84,095,320</b>	<b>12,231,799,031</b>
Percentage of Class										
Change from Prior Year	13,289,933	245,826,859	1,906,636	51,545,275	(640,200)	21,257,400	7,106,167	22,958,420	2,849,170	366,099,660
Percentage of Change	4.02%	58.64%	2.68%	14.14%	1.24%	10.68%	2.72%	5.19%	0.69%	100.00%

**Based on the 2019 Final Assessment Roll (for 2020 taxes) Assessments include ALL properties (taxable and non-taxable), and do not account for any partial exemptions.**

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## 2019 ADOPTED EXEMPTION LEVELS

Taxing Jurisdiction	Alternative Veteran Exemption RPTL 458a	Cold War Veteran RPTL 458b	Low Inc Senior Citizen RPTL 467	Low Inc Disability RPTL 459c	Business Investment Exemption RPTL 485-b	Solar Wind Energy RPTL 487
<b>COUNTY</b>						
Ontario County	9/15/30	10% - 4/20	15,500-21,200	13,500-21,900	Allowed	<b>Not Allowed</b>
<b>TOWN/CITY</b>						
City of Canandaigua	12/20/40	<b>Not Allowed</b>	20,500 - 28,900	13,500 - 21,900	Allowed	Allowed
City of Geneva	12/20/40	<b>Not Allowed</b>	12,500 - 18,200	9,500 - 17,900	Allowed	Allowed
Bristol	12/20/40	10% - 4/20	9,500 - 15,200	<b>Not Allowed</b>	Allowed	Allowed
Canadice	12/20/40	15% - 12/40	15,500 - 21,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Canandaigua	27/45/90	<b>Not Allowed</b>	20,500 - 28,900	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
East Bloomfield	12/20/40	10% - 4/20	12,000 - 19,500	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Farmington	12/20/40	10% - 4/20	14,500 - 22,000	18,500 - 26,900	Allowed	<b>Not Allowed</b>
Geneva	<b>Not Allowed</b>	<b>Not Allowed</b>	7,200 - 12,900	<b>Not Allowed</b>	Allowed	Allowed
Gorham	9/15/30	<b>Not Allowed</b>	12,500 - 18,200	12,500 - 20,900	Allowed	Allowed
Hopewell	36/60/120	15% - 36/120	13,000 - 18,700	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Manchester	6/10/20	<b>Not Allowed</b>	15,000 - 20,700	13,000 - 21,400	Allowed	Allowed
Naples	6/10/20	<b>Not Allowed</b>	14,000	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Phelps	6/10/20	<b>Not Allowed</b>	15,500 - 21,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Richmond	12/20/40	10% - 4/20	15,500 - 21,200	13,500-21,900	Allowed	<b>Not Allowed</b>
Seneca	6/10/20	<b>Not Allowed</b>	18,500 - 24,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
South Bristol	36/60/120	<b>Not Allowed</b>	15,000 - 23,400	15,000-23,400	<b>Not Allowed</b>	<b>Not Allowed</b>
Victor	36/60/120	15% - 36/120	29,000 - 37,400	29,000 - 37,400	Allowed	<b>Not Allowed</b>
West Bloomfield	9/15/30	<b>Not Allowed</b>	13,500 - 19,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
<b>VILLAGE</b>						
Rushville	15/25/50	<b>Not Allowed</b>	14,000 - 22,400	<b>Not Allowed</b>	Allowed	Allowed
Bloomfield	12/20/40	<b>Not Allowed</b>	20,000 - 27,500	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Shortsville	<b>Not Allowed</b>	<b>Not Allowed</b>	23,000-28,700	<b>Not Allowed</b>	Allowed	Allowed
Manchester	6/10/20	<b>Not Allowed</b>	18,600 - 24,300	13,000 - 21,400	Allowed	Allowed
Clifton Springs	6/10/20	<b>Not Allowed</b>	20,000	<b>Not Allowed</b>	Allowed	Allowed
Naples	6/10/20	<b>Not Allowed</b>	14,000	<b>Not Allowed</b>	Allowed	Allowed
Phelps	6/10/20	<b>Not Allowed</b>	15,500 - 21,200	<b>Not Allowed</b>	Allowed	Allowed
Victor	36/60/120	10% - 16/80	29,000 - 37,400	29,000 - 37,400	Allowed	Allowed
<b>SCHOOL</b>						
Canandaigua City	<b>Not Allowed</b>	NA	21,500 - 29,900	21,500 - 29,900	<b>Not Allowed</b>	<b>Not Allowed</b>
Geneva City	<b>Not Allowed</b>	NA	15,500 - 21,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Naples Central	<b>Not Allowed</b>	NA	15,000 - 20,700	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Phelps-Clifton Central	<b>Not Allowed</b>	NA	10,500 - 18,000	<b>Not Allowed</b>	<b>Not Allowed</b>	<b>Not Allowed</b>
Marcus Whitman Central	<b>Not Allowed</b>	NA	12,500 - 18,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Victor Central	<b>Not Allowed</b>	NA	29,000 - 37,400	29,000 - 37,400	Allowed	<b>Not Allowed</b>
Red Jacket Central	<b>Not Allowed</b>	NA	13,500 - 19,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Bloomfield Central	<b>Not Allowed</b>	NA	18,500 - 26,900	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Honeoye Central	<b>Not Allowed</b>	NA	12,500 - 18,200	12,500 - 18,200	Allowed	<b>Not Allowed</b>
Wayland-Cohocton Central	<b>Not Allowed</b>	NA	20,000 - 28,400	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Pittsford Central	<b>Not Allowed</b>	NA	29,000 - 37,400	29,000 - 37,400	Allowed	<b>Not Allowed</b>
Honeoye Falls-Lima Central	<b>Not Allowed</b>	NA	24,000 - 32,400	24,000 - 32,400	Allowed	<b>Not Allowed</b>
Livonia Central	21/35/70	NA	20,000 - 28,400	20,000 - 28,400	Allowed	<b>Not Allowed</b>
Lyons Central	<b>Not Allowed</b>	NA	13,500 - 19,200	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Newark Central	<b>Not Allowed</b>	NA	13,500 - 21,900	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Palmyra Macedon Central	<b>Not Allowed</b>	NA	18,500 - 26,900	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>
Penn Yan Central	<b>Not Allowed</b>	NA	14,000 - 22,400	<b>Not Allowed</b>	Allowed	<b>Not Allowed</b>

# Ontario County Real Property Tax Services Agency

## 2019 Annual Report

### 2019 Exemptions for County Purposes

Exemptions and Assessed Values as filed on 2019 Final Assessment Rolls

Exemption Code	Exemption Description	Statute	# Exemptions Granted	Value of Exemptions Granted	Percentage of Assessed Value
12100	NY State	RPTL 404(1)	129	106,142,030	0.8511%
12350	St Munic P	RPTL 412 & Pub Auth L	5	10,394,945	0.0834%
13100	County Owned	RPTL 406 (1)	52	182,500,488	1.4634%
13350	City Owned	RPTL 406(1): 406(5)	144	101,580,553	0.8145%
13370	Cemetery	RPTL 446	6	2,552,934	0.0205%
13432	City Owned-Outside City	RPTL 406(2)	1	25,000	0.0002%
13440	Muni Owned-Water or Sewer	RPTL 406 (3)	7	13,099,700	0.1050%
13500	Town Owned	RPTL 406(1)	219	64,668,438	0.5185%
13591	Town Owned-Outside Town	RPTL 406(3)	4	18,012,601	0.1444%
13650	Village Owned	RPTL 406(1)	95	24,758,023	0.1985%
13660	Village Cemetery	RPTL 446	1	346,186	0.0028%
13730	Village Owned-Outside Limits	RPTL 406(2); 406(3)	16	7,396,511	0.0593%
13800	School	RPTL 408	43	297,058,488	2.3820%
13850	BOCES	RPTL 408	2	6,930,900	0.0556%
13870	Special District	RPTL 410	82	50,209,317	0.4026%
14100	Federal Government	RPTL 400(1)	6	2,761,542	0.0221%
14110	Federal Post Office	State L 54	4	113,544,115	0.9105%
18020	Industrial Devel Agency	RPTL 412-A, GML 874	154	522,096,118	4.1864%
18040	Urban Ren:Owner-Muni	GML 506	2	696,000	0.0056%
18080	Public Housing	PHL 52(3); 52(5); 52	38	4,901,935	0.0393%
18120	NYS Housing	PHFL 45-A; 45-B; 53	1	556,452	0.0045%
19950	Railroads	RPTL 456	13	2,601,133	0.0209%
21600	Parsonage	RPTL 462	29	4,060,073	0.0326%
25110	Religious Organization	RPTL 420-a	172	98,934,371	0.7933%
25120	NP Education	RPTL 420-a	136	253,568,928	2.0332%
25130	NP Charity	RPTL 420-a	22	18,640,416	0.1495%
25210	NP Hospital	RPTL 420-a	35	190,029,519	1.5238%
25230	NP Mental Health	RPTL 420-a	24	22,675,624	0.1818%
25300	NP Permanent	RPTL 420-b	60	20,037,606	0.1607%
25600	Hospital	RPTL 486-a	2	1,899,011	0.0152%
26050	Agricultural Society	RPTL 450	4	950,852	0.0076%
26100	War Veteran Post	RPTL 452	12	4,390,509	0.0352%
26250	Historical Society	RPTL 444 & NPCL 1408	17	3,018,911	0.0242%
26400	Volunteer Fire	RPTL 464(2)	42	25,470,275	0.2042%
27350	Cemetery	RPTL 446	126	11,823,095	0.0948%
28110	NP Senior Housing	RPTL 422	2	9,497,423	0.0762%
28120	Senior Housing LP	RPTL 422	3	9,363,755	0.0751%
28220	Comm Devel	PHFL 260	1	61,856	0.0005%
28520	NP Nursing Home	RPTL 422	2	14,965,591	0.1200%
28540	NP FA	RPTL 422	4	2,219,785	0.0178%
29650	Memorial	RPTL 422 & NPCL 1405	1	4,000	0.0000%
32301	State Owned	RPTL 536	4	660	0.0000%
41101	Eligible Funds Veteran	RPTL 458	40	153,342	0.0012%

4112x	Alternative War Veteran	RPTL 458-a	2,139	19,210,779	0.1540%
4113x	Alternative Combat Veteran	RPTL 458-a	1,630	24,213,229	0.1942%
4114x	Alternative Disable Veteran	RPTL 458-a	744	16,863,633	0.1352%
4115x	Cold War Veteran	RPTL 458-b	346	1,392,698	0.0112%
4117x	Cold War Veteran Disabled	RPTL 458-b	35	536,138	0.0043%
41300	Disabled Veteran	RPTL 458(3)	3	776,799	0.0062%
41400	Clergy	RPTL 460	43	65,832	0.0005%
41700	AG Buildings	RPTL 483	297	23,449,667	0.1880%
41720	AG, Inside AG District	Ag-Mkts 305(7)	2,807	271,118,835	2.1740%
41730	AG, Outside AG District	Ag-Mkts 306	199	15,532,152	0.1245%
4180x	Senior Citizen-Low Inc	RPTL 467	587	24,318,806	0.1950%
4193x	Disabled with Limited Income	RPTL 459-c	55	1,820,108	0.0146%
41980	Low Income Housing	RPTL 421-e	1	500,000	0.0040%
421x0	AG Improvements	RPTL 483-a,c,d	306	9,073,648	0.0728%
47200	Ceiling Railroad	RPTL 489-D, 489-dd	0	0	0.0000%
47450	Reforest	RPTL 480	1	24,947	0.0002%
47460	Certified Forest	RPTL 480-a	102	7,034,419	0.0564%
4761x	Business Incentive	RPTL 485-b	174	21,609,664	0.1733%
47900	Air Pollution Control	RPTL 477-a	1	625,600	0.0050%
48660	Housing Development Fund Co	PHFL 577. 654-a	2	4,271,000	0.0342%
48670	Redevelopment Housing	PHFL 125, 127	6	11,747,742	0.0942%
49530	Industrial Waste Facility	RPTL 477	1	315,408	0.0025%
	Totals		11,241	2,679,100,115	21.4824%

2019 Total EQUALIZED Assessed Value @ 10/17/2019

12,471,139,568

Estimated Payments in Lieu of (County) Taxes for tax year 2019:

\$ 981,320.00

Exemption values have been equalized.

**Our Vision: To foster a vibrant community where every citizen has the opportunity to be healthy, safe and successful**

# *Ontario County Real Property Tax Services Agency*

## *2019 Annual Report*

### ***Quality is a Work in Progress***

- The county equalization rate has consistently remained above 98% since 2007. This is a direct result of the dedication of our assessment community and the support provided by the county. It's not easy, it's a lot of hard work, and property owners are not always accepting. However, our taxpayers benefit in these ways:
  - Scheduled reassessments in all municipalities create consistency of values
  - Property Owners are notified of assessment changes. Alternatively, no notice is required when the equalization rate drops, increasing calculated market values and tax rates.
  - Creates Transparency; assessed values, exemption amounts and tax rates are not affected or complicated by low equalization rates
  - Fewer Correction of Errors, Small Claims and Certiorari filings
  - Consistency in the tax base for budget and tax rate projections
  - Favorable impact on the bond rating, keeping costs in check
- On April 1, 2019, Donna LaPlant began as the very first Deputy Director of Real Property Tax Services. Donna's experience as the Assessor in the Town of Farmington, is an invaluable addition to the department.
- On June 8, 2019 Sylvia Staples retired. Sylvia had worked for Ontario County for over 30 years, spending most of that time in the Real Property Tax Services Agency. Sylvia was key to many of the services provided by the department. Tammy Luzzi, had taken and passed the Assessment Control Clerk test, and was promoted on a six month probationary basis. Tammy performed admirably, completing the processing for Final Assessment Rolls, School Taxes and County/Town Taxes with minimal issues. The responsibilities of the position are varied and complex, and Tammy has proven herself to be more than capable of handling the job. Kudos to her!
- Sylvia had also worked closely with assessors in providing reassessment support, with reports and valuation modeling using RPS, which she continued as an independent contractor after her retirement. The ability for the department to provide those services is critical to the future successes of reassessment projects in the county. Special thanks to Tom Farley and Donna LaPlant for working to increase their knowledge and capacity to perform those services. And special thanks to Gary Drake and Jim Kozina of the ORPTS Western Region for their assistance in that regard.
- Stephanie Holtz was appointed as Assessor in the Town of Victor in the midst of a reassessment project. There were so many requests for informal hearings that she couldn't accommodate them all. Special Thanks to Tom Farley for assisting the town and the taxpayers of Victor with the informal hearings.
- Ontario County transitioned to a new finance system, MUNIS, on October 1<sup>st</sup>, 2019. The new system is vastly different from the prior system, and even with training, figuring out the details in process and procedure have been challenging. Special Thanks to Pam Araya for her patience and perseverance working with the new system.

# Ontario County Real Property Tax Services Agency 2019 Annual Report

## Legislative Changes

*The following laws, of interest to Ontario County, were passed by the State Legislature:*

- Budget Bills: Signed 4/12/2019 – chapter 59
  - Property Tax Cap becomes permanent
  - Basic STAR exemption recipients whose income is over \$250,000, must now switch to the STAR Credit check.
  - Benefit received from Basic and Enhanced STAR exemptions will not increase from the prior year. STAR Credit amounts may increase by no more than 2% annually.

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**As always our deepest appreciation for the job that the Ontario County Assessors do!**

City of Canandaigua	Stephen Pigeon	Civil Service Appointment
City of Geneva	Stephen Pigeon	Civil Service Appointment
Town of Bristol	Kelly Ducar	
Town of Canadice	Lisa Bennett	
Town of Canandaigua	Christopher Lyon	
Town of East Bloomfield	Donald Collins	
Town of Farmington	Michelle Nicodemus	
Town of Geneva	Lorie Peck	
Town of Gorham	Enza Mineo	
Town of Hopewell	Kelly Ducar	
Town of Manchester	Jennifer Fagner	
Town of Naples	Kathleen Davis	
Town of Phelps	Cynthia Loncosky	
Town of Richmond	Lisa Bennett	
Town of Seneca	Shana Jo Hilton	
Town of South Bristol	Valary Muscarella	
Town of Victor	Stephanie Holtz	
Town of West Bloomfield	Patricia Brede	

And not to forget the assistance we receive from the Western Region ORPTS staff: Western Region Director Christine Bannister, Customer Relations Managers Gary Drake and Jim Kozina, and the rest of the team in Batavia. We appreciate your efforts on our behalf!

**Our success would not be possible without the support of the Administration and the Ontario County Board of Supervisors. Thank you!**