

ONTARIO COUNTY

*Real Property Tax
Services Agency*



**2017
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

2017 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 four requests for those services for projects completed for the 2017 final assessment roll, and four municipalities have requested assistance for the 2018 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.



2018 Tax Levy (Extended on the 2017 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 2017 full value tax base for county tax purposes was 9,091,792,398, an increase of 3.34% over 2016. The County's full value tax rate for the 2018 tax levy remained at \$6.30, with an increase of 3.2% 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 2017-2018 tax year, these reductions totaled \$128,105.11, including \$34,487.79 for county tax purposes; \$29,941.66 for town and city tax purposes; \$63,675.66 for school tax purposes.

The following report lists all property taxes extended in the calendar year 2017. The 2017 county and town/city taxes, as well as the 2017-2018 village taxes were levied against the 2016 assessment roll. The 2017-2018 school taxes were levied against the 2017 assessment roll.

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 1st Deadline. (City of Geneva June 1st)

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 1st deadline. BAR decisions of value and approved Assessor corrections are the only allowed changes from Tentative Roll. (City of Geneva August 1st)

VILLAGE TAXES
Tax documents prepared from Prior Year Final Assessment Roll for JUNE 1st 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 1st Warrant

CANANDAIGUA CITY SCHOOL TAXES LEVIED for OCTOBER 1st 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 1st WARRANT.

On or about November 5th Schools and Villages end their collections and settle with Tax Unit. Unpaid are added to file for Relevy.

RPS merged and updated

Unpaid Water & Sewer charges added

School & Village relieves 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.

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Taxes Levied in Ontario County for the Calendar Year 2017

Municipality	2017-2018 School	2017-2018 STAR Reimbursement	2017 County	2017 City/ Town	2017 Special Districts	2017-2018 Village	Total
City of Canandaigua	12,685,243.49	1,400,960.98	4,467,998.81	4,947,385.00	43,494.00		23,545,082.28
City of Geneva	7,108,185.34	1,741,521.38	2,509,724.82	7,060,048.00	216,486.00		18,635,965.54
Bristol	2,929,662.35	473,049.85	1,165,009.21	638,500.00	234,487.98		5,440,709.39
Canadice	2,521,118.45	325,455.70	1,135,926.82	495,000.00	141,586.00		4,619,086.97
Canandaigua	23,402,900.46	1,754,091.44	7,908,427.93	1,111,490.00	1,701,379.92		35,898,289.58
East Bloomfield	3,437,190.29	540,577.25	1,109,855.13	654,109.86	398,087.43		6,139,819.96
Village of Bloomfield	1,180,553.23	236,940.70	393,785.62	232,408.14	75,504.57	198,968.03	2,318,160.29
Farmington	13,557,620.46	1,856,339.81	5,180,856.08	905,000.00	1,357,292.00		22,857,108.35
Geneva	7,988,066.85	770,891.67	2,368,364.58	15,454.00	318,082.00		11,460,859.10
Gorham	7,330,520.05	615,074.47	3,476,445.43	0	543,147.40		11,965,187.35
Village of Rushville	115,923.98	24,558.00	61,876.97	0	4,068.60	37,884.01	244,311.56
Hopewell	4,013,602.11	623,983.38	1,473,163.24	300,910.00	593,098.61		7,004,757.34
Manchester	3,798,316.48	1,018,963.88	1,162,077.98	339,982.16	367,481.67		6,686,822.17
Village of Manchester	1,269,717.22	401,226.94	376,805.72	74,571.65		342,371.72	2,464,693.25
Village of Shortsville	1,081,815.68	387,507.28	330,417.10	65,549.45		415,595.53	2,280,885.04
Village of Clifton Springs	1,303,198.85	260,002.89	413,751.86	81,771.74		442,312.97	2,501,038.31
Naples	1,732,673.96	299,007.61	774,762.44	669,237.19	47,829.00		3,523,510.20
Village of Naples	712,199.23	145,154.93	329,088.03	285,135.81		254,768.21	1,726,346.21
Phelps	5,768,720.66	1,421,207.57	1,719,268.11	620,437.66	352,113.47		9,881,747.47
Village of Phelps	1,571,308.70	417,773.10	503,797.01	123,119.64		463,716.71	3,079,715.16
Village of Clifton Springs	598,780.07	125,826.00	171,993.19	41,951.36		196,470.84	1,135,021.46
Richmond	4,471,997.15	597,215.22	2,036,356.18	669,500.00	698,875.32		8,473,943.87
Seneca	3,037,858.11	526,908.94	1,247,131.83	0	382,864.00		5,194,762.88
South Bristol	6,576,148.27	322,256.92	2,703,511.31	502,686.00	183,609.00		10,288,211.50
Victor	26,233,304.41	1,889,838.90	10,197,466.79	2,397,603.59	4,278,381.00		44,996,594.69
Village of Victor	2,861,600.12	423,211.63	1,288,832.21	296,445.41		858,882.73	5,728,972.10
West Bloomfield	3,217,160.14	589,157.36	1,047,137.45	417,102.00	199,160.00		5,469,716.95
	150,505,386.11	19,188,703.80	55,553,831.85	22,945,398.66	12,137,127.97	3,210,970.75	263,541,319.14

Tax Levies Include:

2017 County and Town	(Based on 2016 Assessment Roll)	Extended January 2017
2017 City of Geneva	(Based on 2016 Assessment Roll)	Extended January 2017
2017 City of Canandaigua	(Based on 2016 Assessment Roll)	Extended April 2017
2017-2018 Village	(Based on 2016 Assessment Roll)	Extended May 2017
2017-2018 Central Schools	(Based on 2017 Assessment Roll)	Extended September 2017
2017-2018 Geneva City School	(Based on 2017 Assessment Roll)	Extended September 2017
2017-2018 Canandaigua City School	(Based on 2017 Assessment Roll)	Extended October 2017

Note: School Tax Levies include Library taxes where appropriate.

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TAX LEVY CAP CALCULATION – 2017 TAX LEVY – COUNTY PURPOSES

PRIOR YEAR COUNTY TAX LEVY:	\$	54,130,188	←
TAX BASE GROWTH FACTOR:	x	1.0146	
	=	\$ 54,920,488.74	
PRIOR YEAR PILOTs REC'D	+	\$ 1,083,966.00	
	=	\$ 56,004,454.74	
ALLOWABLE LEVY GROWTH FACTOR:	X	1.0068	←
	=	\$ 56,385,285.04	
ESTIMATED PILOTs UPCOMING FY:	-	\$ 1,341,068.30	
	=	\$ 55,044,216.74	
AVAILABLE CARRY OVER	+	\$ 170,810.00	
PLUS EXCLUSIONS <i>Allowable Pension Increases & Torts</i>	+	\$ 481,628.00	
ALLOWABLE TAX LEVY	=	\$ 55,696,654.74	
ALLOWABLE INCREASE	\$	1,566,466.74	

PRIOR YEAR TAX LEVY	
County Tax Levy:	\$ 54,125,248
Paydown Municipal Share:	\$
Flint Creek Watershed Prot:	<u>\$ 4,940</u>
	\$ 54,130,188

LEVY GROWTH FACTOR (LESSER OF 1+.02 OR 1+INFLATION FACTOR)	
2014-15 Average National CPI:	236.6766
2015-16 Average National CPI:	- 238.2757
	= 1.599066667
2014-15 Average National CPI:	÷ 236.6766
Inflation Factor:	= 0.0068

CURRENT YEAR TAX LEVY	
County Tax Levy	\$ 55,553,833
Paydown Municipal Share:	\$ 0
Flint Creek Watershed Prot:	<u>\$ 5,016</u>
	\$ 54,130,188

TAX LEVY LIMIT MET	
Allowable Calculated Tax Levy:	\$ 55,696,654.74
Current Year Tax Levy:	<u>\$ 55,558,849.00</u>
Difference:	<u>\$ 137,805.74</u>

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Budget

Expenses

Calendar Fiscal Yr	Legislated Appropriations	Expenditures		Unexpended	
		Dollar Amt	Percent	Dollar Amt	Percent
2010	698,397	652,852	93.47	45,545	6.53
2011	731,875	673,319	91.99	58,555	8.01
2012	733,603	695,200	94.76	38,403	5.24
2013	806,517	735,736	91.22	70,781	8.78
2014	787,917	746,099	94.69	41,818	5.31
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

*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

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.

Departmental Revenue	
Tax Processing	
<i>School</i>	23,127.25
<i>Village</i>	2,291.50
<i>County/Town</i>	18,969.30
Valuation Support	5,840.46
Appraisal/Data Collection	872.55
Tax Maps	3,575.83
Subdivision Review Fees	3,525.00
Computer Information	2,285.74
Voluntary Renunciation Fee	500.00
State Aid – Training Reimbursement	0.00
RPS Fees	<u>18,650.00</u>
Total Revenues Generated by RPTS:	\$ 79,637.63

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The Real Property Tax Services Team:

	Robin L. Johnson, Director	
Senior Tax Map Technician		Patrick Allen
Assessment Control Clerk		Sylvia Staples
Assessment Control Clerk		Pamela Araya
Tax Map Technician		Mike Davies
Tax Map Technician		Meaghan Losey
Real Property Tax Aid		Tammy Luzzi
Real Property Tax Aid		Vacant
Real Property Appraiser		Tom Farley

Staff Changes:

Candace Snyder left on 11/3/2017

Tammy Luzzi appointed Permanent

Pamela Araya appointed Permanent

Meaghan Losey passed the civil service exam

October 2017

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 3,000-5,000 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 five hundred fifty-eight 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.

Municipality	# Parcels Transfers	Whole Parcels	Split Parcels
City of Canandaigua	325	318	6
City of Geneva	307	334	0
Bristol	92	96	6
Canadice	87	94	7
Canandaigua	339	353	17
East Bloomfield	115	120	8
Farmington	362	360	25
Geneva	93	99	7
Gorham	154	159	10
Hopewell	81	74	5
Manchester	204	216	5
Naples	106	109	9
Phelps	220	211	9
Richmond	171	164	15
Seneca	59	81	6
South Bristol	116	127	3
Victor	455	578	12
West Bloomfield	48	45	4
Totals:	3334	3523	154

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Reassessment – Revaluation Activities

Towns that completed projects for the 2016 assessment roll received a total of \$33,344.12 in Cyclical Aid. The towns of Farmington, Gorham and Phelps and the City of Canandaigua completed town-wide reassessment projects for the 2017 assessment year. The Towns of Canandaigua, East Bloomfield, Naples and West Bloomfield plan to complete town-wide reassessment projects for the 2018 assessment year. Special thanks to Sylvia Staples for her ongoing efforts to assist assessors with reassessment projects.

Property Reassessment – Revaluation Programs

Municipality	Assessment Roll Year										Current EQ Rate
	2009	2010	2011	2012	2013	2014	2015	2016	2017	Scheduled 2018	
Canandaigua City		R				T			T		100.00
Geneva City	A				T			T			100.00
Bristol			T				T				99.00
Canadice	R					T					100.00
Canandaigua	A	A	M	M	M	T				T	98.00
East Bloomfield	A	A	M	M	M	M	T			T	99.00
Farmington	A	A	M	M	T		T		T		100.00
Geneva				T				T			100.00
Gorham	A	A	M	M		T			T		100.00
Hopewell	R			T				T			100.00
Manchester			T				T				99.00
Naples	R			T			T			T	98.00
Phelps	A	A	M						T		100.00
Richmond	A	A	M	M	T			T			100.00
Seneca	A	A	M	M	M	M	M	T			100.00
South Bristol			T					T			100.00
Victor	A	A	M	T	M	M	T				100.00
West Bloomfield	R				T					T	95.00
Ontario County										99.50	

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 EQUALIZATION RATES – 2007 THROUGH 2016

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	<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	99.26	99.40	99.59	99.53	99.88	99.92	99.96	99.80	99.87	99.50
City of Canandaigua	100.00	98.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
City of Geneva	100.00	97.00	100.00	100.00	99.00	100.00	100.00	99.00	100.00	100.00
Bristol	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00
Canadice	93.00	100.00	100.00	99.00	99.00	99.00	100.00	100.00	100.00	100.00
Canandaigua	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	98.00
East Bloomfield	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00
Farmington	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Geneva	98.00	93.00	93.00	94.00	100.00	100.00	100.00	99.00	100.00	100.00
Gorham	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Hopewell	95.00	100.00	100.00	98.00	100.00	98.00	100.00	100.00	100.00	100.00
Manchester	100.00	100.00	98.00	100.00	100.00	100.00	100.00	100.00	100.00	99.00
Naples	95.00	100.00	99.00	94.00	100.00	100.00	100.00	100.00	100.00	98.00
Phelps	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Richmond	95.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	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	100.00
Victor	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
West Bloomfield	96.00	100.00	100.00	99.00	97.00	100.00	98.00	94.00	93.00	95.00

2017 County Equalization Rates – State Wide

Rank	SWIS	County	Region	EQ Rate	Rank	SWIS	County	Region	EQ Rate
1	15	Essex	North	100.27	27	40	St Lawrence	North	90.08
1	09	Clinton	North	100.00	28	21	Herkimer	North	87.96
1	44	Schuyler	Central	100.00	29	45	Seneca	West	86.61
1	50	Tompkins	Central	100.00	30	46	Steuben	West	86.18
2	18	Genesee	West	99.61	31	06	Chautauqua	West	84.89
3	32	Ontario	West	99.50	32	53	Washington	North	84.85
4	20	Hamilton	North	99.25	33	04	Cattaraugus	West	84.21
5	54	Wayne	West	98.68	34	31	Onondaga	Central	83.20
6	34	Orleans	West	98.25	35	29	Niagara	West	80.38
7	24	Livingston	West	97.67	36	01	Albany	North	80.20
8	26	Monroe	West	97.64	37	19	Greene	North	78.83
9	42	Schenectady	North	97.26	37	41	Saratoga	North	78.83
10	11	Cortland	Central	97.07	38	17	Fulton	North	78.68
11	25	Madison	North	96.96	39	08	Chenango	Central	77.23
12	10	Columbia	North	96.86	40	14	Erie	West	73.87
13	02	Allegany	Central	96.17	41	49	Tioga	Central	72.53
14	35	Oswego	Central	95.57	42	43	Schoharie	North	69.74
15	57	Yates	West	95.50	43	48	Sullivan	South	66.87
16	13	Dutchess	North	95.20	44	30	Oneida	Central	66.47
17	16	Franklin	North	95.14	45	38	Rensselaer	North	66.39
18	22	Jefferson	Central	94.03	46	27	Montgomery	North	64.26
19	36	Otsego	Central	93.18	47	12	Delaware	South	59.36
20	23	Lewis	Central	92.78	48	03	Broome	Central	58.74
21	05	Cayuga	Central	92.62	49	33	Orange	South	41.34
22	37	Putnam	South	91.59	50	55	Westchester	South	35.02
23	51	Ulster	South	91.40	51	39	Rockland	South	32.90
24	56	Wyoming	West	90.82	52	47	Suffolk	South	25.56
25	07	Chemung	Central	90.35	53	28	Nassau	South	
26	52	Warren	North	90.09					

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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 2017, four hundred nine property owners filed applications for Board of Assessment Review hearings, with an additional one hundred sixty-four assessor stipulations filed. Two hundred forty-two changes were made by the BARs, totaling a reduction in the net taxable assessed value for county purposes of 13,719,590 representing 0.15% 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 2017 forty-one small claims were filed, thirteen assessments were lowered a total of \$1,976,080.

Any property owner may file a writ of certiorari in Supreme Court, and have their assessment reviewed and determined by a judge. In 2017, property owners filed thirty-three certiorari actions involving two hundred eighty-one parcels. Per policy adopted by the Board of Supervisors in 2007, the County received requests for assistance on fifteen cases involving forty-seven 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 2018. 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. Twenty-two applications for administrative correction of error were investigated by the Director, resulting in refunds for County, Town, School and Special District taxes totaling \$18,951.40.

There was one exemption renunciation processed to recover an improperly granted STAR exemption benefit in 2017.

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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 11.5 billion dollars. Value attributable to physical increases totaled 151,425,287 and physical decreases totaled 21,489,234 for a net physical increase of 129,936,053 between March 1, 2016 and March 1, 2017. Physical increases include value attributable to new construction and exempt properties that become taxable. Of the total net physical increase, \$59,912,650 can be attributed to the completed new construction of single-family homes.

Residential Properties Classified as 210 (Single Family Residential)

SINGLE FAMILY RESIDENCES CLASSIFIED AS 210 (29,938):

Home Size:	1,788 sfla, Average	1,657 sfla, Median
Lot Size:	1.42 acres, Average	.50 acres, Median
Year Built:	1955.5, Average	1972, Median
Assessed Value:	187,072 Average	140,300 Median

NEWLY CONSTRUCTED HOMES 2015-2016 (202) Classified as 210:

Home Size:	2,066 sfla, Average	1,923 Median
Lot Size:	1.18 acres, Average	.39 acres, Median
Assessed Value:	292,815, Average	278,300 Median

EXISTING HOME SALES BETWEEN 9/2/2016 AND 9/1/2017 (1,104):

Home Size:	1,809 sfla, Average	1,712 sfla, Median
Lot Size:	1.04 acres, Average	.38 Acres, Median
Year Built:	1963.0, Average	1978, Median
Sale Price:	\$215,020, Average	\$171,500, Median
Assessed Value:	\$193,879, Average	\$153,600, Median

The average sale price is 10.9% above the average assessed value. The median sale price is 11.65% above the median assessed values, indicating continued growth of residential real estate values throughout the county.

Ontario County Real Property Tax Services Agency

2017 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 194,781 acres or 45.98% of the total acreage (423,650) in the county. The total assessed value of agricultural properties is 653,367,470, 5.68% of the total gross assessed value in the county. Most agricultural land in current production is eligible for agricultural land exemptions, which totaled 244,962,252 for the 2017 assessment rolls. Not including any other exemptions, the total taxable assessed value for agricultural properties in the county is 408,405,218, representing 4.51% of the total taxable assessed value for county tax purposes. Eighty-seven acres of agricultural lands were converted to non-agricultural use during 2016/2017 and penalties were imposed on that acreage in the amount of \$30,290.36, (including town, county and school) a significant increase from penalties imposed the prior year (\$15,295.40).

Property Class	Land Assmt	Total Assmt	Acres	AG Ex Amt
105 Vacant Farmland	117,105,180	118,157,140	61,249	69,515,102
110 Livestock	468,600	1,199,900	219	262,375
112 Dairy Farm	31,475,500	80,988,210	13,758	20,456,281
113 Cattle Farm	6,162,700	10,130,400	3,392	3,614,001
114 Sheep Farm	2,287,500	3,188,500	840	1,620,327
115 Bee Products	0	0	0	0
116 Other Stock	521,100	1,188,100	410	252,865
117 Horse Farm	4,375,700	13,503,900	1,792	1,951,271
120 Field Crops	117,375,871	164,693,470	56,274	69,578,525
130 Muck	677,700	677,700	228	396,805
140 Orchard	34,187,450	43,624,250	12,262	23,811,418
151 Fruit Crop	2,966,200	3,302,300	963	2,156,545
152 Vineyard	1,620,000	3,058,800	820	1,023,878
160 Berry/Other	29,600	184,600	5	2,439
170 Nursery	1,200,900	2,594,300	348	581,503
180 Specialty Farm	129,600	569,900	71	84,285
181 Fur Products	35,800	60,000	23	0
183 Aquaculture	135,700	162,000	49	54,520
190 Game Preserve	397,100	748,500	293	104,730
200 Residential	75,423,160	171,285,120	33,666	36,782,089
300 Vacant Land	17,163,380	19,146,080	6366	10,240,796
Other	6,249,800	14,904,300	1,755	2,472,497
Grand Total	419,988,541	653,367,470	194,781	244,962,252

Ontario County Real Property Tax Services Agency 2017 Annual Report

Agricultural Assessment Values Per Acre for Computing Agricultural Assessments 2011 – 2017 Assessment Rolls

SOIL GROUP	2011	% CHNG	2012	% CHNG	2013	% CHNG	2014	% CHNG	2015	% CHNG	2016	% CHNG	2017	% CHNG
1a	825	10.00%	908	10.06%	999	10.02%	1,019	2.00%	1,039	1.96%	1,060	2.02%	1,081	1.98%
1b	734	9.88%	808	10.08%	889	10.02%	907	2.02%	925	1.98%	943	1.95%	962	2.01%
2a	734	9.88%	808	10.08%	889	10.02%	907	2.02%	925	1.98%	943	1.95%	962	2.01%
2b	652	9.95%	717	9.97%	789	10.04%	805	2.03%	821	1.99%	837	1.95%	854	2.03%
3a	652	9.95%	717	9.97%	789	10.04%	805	2.03%	821	1.99%	837	1.95%	854	2.03%
3b	561	10.00%	617	9.98%	679	10.05%	693	2.06%	707	2.02%	721	1.98%	735	1.94%
4a	561	10.00%	617	9.98%	679	10.05%	693	2.06%	707	2.02%	721	1.98%	735	1.94%
4b	479	10.11%	527	10.02%	579	9.87%	591	2.07%	603	2.03%	615	1.99%	627	1.95%
5a	479	10.11%	527	10.02%	579	9.87%	591	2.07%	603	2.03%	615	1.99%	627	1.95%
5b	388	9.92%	427	10.05%	470	10.07%	479	1.91%	488	1.88%	498	2.05%	508	2.01%
6a	388	9.92%	427	10.05%	470	10.07%	479	1.91%	488	1.88%	498	2.05%	508	2.01%
6b	305	9.71%	336	10.16%	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%
7	305	9.71%	336	10.16%	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%
8	215	10.26%	236	9.77%	260	10.17%	265	1.92%	270	1.89%	276	2.22%	281	1.81%
9	132	10.00%	145	9.85%	160	10.34%	163	1.88%	166	1.84%	170	2.41%	173	1.76%
10	41	7.89%	45	9.76%	50	11.11%	51	2.00%	52	1.96%	53	1.92%	54	1.89%
ORGANIC														
SOIL														
A	1,650	10.00%	1,816	10.06%	1,998	10.02%	2,038	2.00%	2,078	1.96%	2,120	2.02%	2,162	1.98%
B	1,073	10.05%	1,180	9.97%	1,299	10.08%	1,325	2.00%	1,351	1.96%	1,378	2.00%	1,405	1.96%
C	908	10.06%	999	10.02%	1,099	10.01%	1,121	2.00%	1,143	1.96%	1,166	2.01%	1,189	1.97%
C	578	10.10%	636	10.03%	699	9.91%	713	2.00%	727	1.96%	742	2.06%	757	2.02%
FARM														
Woodland	305	9.71%	336	10.16%	370	10.12%	377	1.89%	384	1.86%	392	2.08%	400	2.04%
Aquaculture	825	10.00%	908	10.06%	999	10.02%	1,019	2.00%	1,039	1.96%	1,060	2.02%	1,081	1.98%

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

2017 Annual Report

2017 Assessment and Taxable Values used for 2017-2018 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 2017 Excl WE	Equalized Taxable Value County Purp
City Canandaigua	100.00%	3,828	110	3,938	299,681,750	1,048,304,319	731,771,687	727,720,970	735,974,799	660,918,259	748,622,569	731,771,687
City Geneva	100.00%	4,143	401	4,544	555,760,450	972,062,213	401,090,998	400,081,288	405,580,888	322,989,288	416,301,763	401,090,998
Bristol	99.00%	1,459	28	1,487	3,935,900	194,464,328	185,038,979	184,729,741	186,325,489	160,587,051	192,452,958	186,908,060
Canadice	100.00%	1,326	32	1,358	4,550,400	187,370,629	179,651,887	179,208,318	181,272,189	160,458,229	182,820,229	179,651,887
Canandaigua	98.00%	4,749	105	4,854	179,221,166	1,503,528,693	1,274,536,029	1,262,238,608	1,288,178,794	1,195,547,614	1,351,334,211	1,300,546,968
Village of Bloomfield	99.00%	471	37	508	21,723,800	85,088,963	62,024,192	61,897,292	62,236,748	51,731,648	64,005,215	62,650,699
Town Outside	99.00%	1,269	32	1,301	6,833,700	202,692,566	175,408,916	175,305,815	176,272,770	152,243,875	197,837,238	177,180,723
East Bloomfield-Total	99.00%	1,740	69	1,809	28,557,500	287,781,529	237,433,108	237,203,107	238,509,518	203,975,523	261,842,454	239,831,422
Farmington	100.00%	4,498	70	4,568	60,825,899	945,187,606	864,282,580	864,500,999	865,515,102	762,538,415	884,361,707	864,282,580
Geneva	100.00%	1,768	51	1,819	26,766,400	453,669,525	394,080,919	402,885,386	401,920,663	365,345,908	426,903,125	394,080,919
Rushville Village	100.00%	104	9	113	1,903,300	12,519,560	10,394,012	10,398,012	10,518,012	8,640,062	10,616,260	10,394,012
Town Outside	100.00%	2,610	73	2,683	41,261,812	687,122,300	590,592,903	590,754,166	592,726,346	545,737,891	645,860,488	590,592,903
Gorham - Total	100.00%	2,714	82	2,796	43,165,112	699,641,860	600,986,915	601,152,178	603,244,358	554,377,953	656,476,748	600,986,915
Hopewell	100.00%	1,550	47	1,597	179,495,105	439,033,182	235,398,977	233,754,064	238,041,966	205,144,216	259,538,077	235,398,977
Village of Manchester	99.00%	537	24	561	7,514,550	69,014,814	60,207,663	60,288,268	61,003,568	45,958,378	62,121,479	60,815,821
Village of Shortsville	99.00%	511	17	528	6,015,800	60,411,621	52,518,905	52,822,635	53,678,116	39,112,291	54,945,274	53,049,399
Vill of Clifton Spgs	99.00%	484	28	512	39,619,000	106,239,196	65,668,486	65,733,856	66,405,891	55,257,701	67,293,127	66,331,804
Town Outside	99.00%	1,797	40	1,837	27,930,200	231,799,654	186,563,061	187,046,743	189,311,300	148,217,500	205,928,741	188,447,536
Manchester-Total	99.00%	3,329	109	3,438	81,079,550	467,465,285	364,958,115	365,891,502	370,398,875	288,545,870	390,288,621	368,644,561
Village of Naples	98.00%	476	43	519	20,580,500	74,193,403	52,202,018	52,659,893	52,844,005	43,400,005	54,707,044	53,267,365
Town Outside	98.00%	1,240	58	1,298	8,541,300	142,159,427	122,795,594	123,259,651	125,258,591	105,852,667	136,345,028	125,301,627
Naples - Total	98.00%	1,716	101	1,817	29,121,800	216,352,830	174,997,612	175,919,544	178,102,596	149,252,672	191,052,071	178,568,992
Village of Phelps	100.00%	752	30	782	9,656,800	95,479,657	83,893,054	84,320,449	85,333,844	66,212,524	85,822,857	83,893,054
Vill of Clifton Spgs	100.00%	214	4	218	2,805,000	33,993,258	29,033,536	29,127,536	31,093,336	25,340,276	31,188,258	29,033,536
Town Outside	100.00%	2,412	52	2,464	61,662,743	388,638,570	295,260,413	296,442,092	298,129,016	244,900,141	326,975,827	295,260,413
Phelps - Total	100.00%	3,378	86	3,464	74,124,543	518,111,485	408,187,003	409,890,077	414,556,196	336,452,941	443,986,942	408,187,003
Richmond	100.00%	2,231	82	2,313	31,600,500	365,338,388	324,040,284	323,314,549	326,749,559	288,237,889	333,737,888	324,040,284
Seneca	100.00%	1,528	64	1,592	59,259,481	326,281,530	202,698,687	203,049,477	204,474,222	174,164,343	267,022,049	202,698,687
South Bristol	100.00%	1,914	38	1,952	13,877,000	451,119,288	432,571,620	430,752,068	433,728,528	412,296,643	437,242,288	432,571,620
Village of Victor	100.00%	1,040	45	1,085	47,461,100	259,009,321	204,495,741	197,419,253	201,713,451	175,391,051	211,548,221	204,495,741
Town Outside	100.00%	5,080	111	5,191	281,363,801	2,006,485,814	1,673,378,192	1,652,234,357	1,690,111,779	1,574,193,904	1,725,122,013	1,673,378,192
Victor - Total	100.00%	6,120	156	6,276	328,824,901	2,265,495,135	1,877,873,933	1,849,653,610	1,891,825,230	1,749,584,955	1,936,670,234	1,877,873,933
West Bloomfield	95.00%	993	21	1,014	3,632,600	171,322,225	156,424,060	156,456,800	157,161,187	132,712,072	176,515,395	164,656,905
County Totals		48,984	1,652	50,636	2,003,480,057	11,512,530,050	9,046,023,393	9,008,402,286	9,121,560,159	8,123,129,841	9,557,169,329	9,091,792,398

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PROPERTY CLASS SUMMARY – NUMBER OF PARCELS

As filed on the 2017 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	49	975	339	18	2	20	29	40	15	1,487
Canadice	20,569	32.14	24	979	264	6	2	11	0	23	49	1,358
Canandaigua	40,120	62.69	170	3,589	795	146	13	46	7	81	7	4,854
East Bloomfield	21,331	33.33	182	1,158	267	88	7	31	28	48	0	1,809
Farmington	25,252	39.46	189	3,483	651	112	5	27	16	77	8	4,568
Geneva	12,361	19.31	85	1,239	268	128	12	34	6	46	1	1,819
Gorham	33,971	53.08	277	1,905	478	37	8	36	2	53	0	2,796
Hopewell	22,849	35.70	165	1,029	197	88	7	33	6	66	6	1,597
Manchester	24,208	37.84	205	2,446	376	145	7	52	18	134	55	3,438
Naples	25,381	39.65	49	1,029	552	79	7	38	7	36	20	1,817
Phelps	41,676	65.11	343	2,343	418	141	20	48	39	108	4	3,464
Richmond	28,352	44.30	128	1,650	320	78	5	27	21	49	35	2,313
Seneca	32,140	50.22	358	910	153	67	0	38	4	61	1	1,592
South Bristol	26,928	42.07	35	1,263	523	21	17	28	10	24	31	1,952
Victor	23,060	36.03	56	4,993	694	271	19	42	58	110	33	6,276
West Bloomfield	16,239	25.37	103	708	119	32	3	14	7	25	3	1,014
TOWN TOTALS	417,876	652.92	2,418	29,699	6,414	1,457	134	525	258	981	268	42,154
Canandaigua City	3,084	4.82	0	2,829	426	545	11	64	10	40	13	3,938
Geneva City	2,690	4.20	0	3,477	446	431	26	97	17	47	3	4,544
CITY TOTALS	5,774	9.02	0	6,306	872	976	37	161	27	87	16	8,482
COUNTY TOTALS	423,650	661.94	2,418	36,005	7,286	2,433	171	686	285	1,068	284	50,636
Change from Prior Year			4	286	19	-7	-4	2	-4	-1	13	308
Percentage of Class			4.78%	71.11%	14.39%	4.80%	0.34%	1.35%	0.56%	2.11%	0.56%	

Based on the 2017 Final Assessment Roll (for 2018 taxes)

*Ontario County Real Property Tax Services Agency
2017 Annual Report*

PROPERTY CLASS SUMMARY – VALUES PER CLASS

As filed on the 2017 Final Assessment Roll

TOWNS (16) PROPERTY CODE	Agricultural (100)	Residential (200)	Vacant Land (300)	Commercial (400)	Amusement (500)	Community Service (600)	Industrial (700)	Public Service (800)	Forest Land (900)	Totals per Town or City
Bristol	3,663,900	158,666,700	13,088,300	4,131,501	378,000	3,023,600	1,464,821	8,871,306	1,176,200	194,464,328
Canadice	2,004,900	147,565,600	7,831,800	4,105,600	236,200	1,789,400	0	3,924,929	19,912,200	187,370,629
Canandaigua	29,056,000	1,020,871,397	49,481,930	157,200,020	12,509,000	152,916,500	15,810,064	63,941,782	1,742,000	1,503,528,693
East Bloomfield	22,859,990	184,353,552	8,789,950	24,056,000	1,358,700	22,616,800	11,404,842	12,341,695	0	287,781,529
Farmington	30,573,700	587,997,720	30,557,000	163,564,251	36,348,700	20,489,900	18,253,500	56,197,235	1,205,600	945,187,606
Geneva	19,788,400	244,251,741	9,861,100	107,442,084	3,970,700	23,042,200	20,101,095	25,156,105	56,100	453,669,525
Gorham	87,729,300	529,573,204	18,390,150	5,500,300	5,644,400	26,993,300	609,200	25,202,006	0	699,641,860
Hopewell	22,899,400	138,392,300	7,523,500	79,410,716	11,328,000	136,921,600	5,752,059	36,708,907	96,700	439,033,182
Manchester	27,434,800	254,591,500	7,117,950	60,274,445	3,253,500	77,058,300	12,495,200	24,700,190	539,400	467,465,285
Naples	7,477,600	136,287,790	18,498,000	14,658,400	3,765,600	17,065,800	4,637,600	11,121,740	2,840,300	216,352,830
Phelps	51,149,900	303,333,500	9,926,900	29,681,400	5,530,000	66,633,100	24,778,276	26,878,809	199,600	518,111,485
Richmond	16,963,200	274,088,600	11,609,500	15,044,000	1,585,200	17,097,100	6,965,208	17,872,880	4,112,700	365,338,388
Seneca	103,991,630	114,726,250	5,850,167	16,969,900	0	16,260,660	6,099,600	62,363,123	20,200	326,281,530
South Bristol	4,612,100	376,017,430	31,802,600	7,344,100	8,400,200	8,975,100	1,135,200	8,569,858	4,262,700	451,119,288
Victor	14,327,000	1,345,177,121	60,371,500	495,677,828	32,658,000	93,233,000	91,461,459	124,262,827	8,326,400	2,265,495,135
West Bloomfield	18,110,000	119,963,763	4,486,300	13,906,273	475,400	2,817,900	1,102,652	10,376,037	83,900	171,322,225
TOWN TOTALS	462,641,820	5,935,858,168	295,186,647	1,198,966,818	127,441,600	686,934,260	222,070,776	518,489,429	44,574,000	9,492,163,518
Canandaigua City	0	458,601,500	17,654,600	251,290,425	15,989,500	219,199,000	24,443,750	37,504,544	23,621,000	1,048,304,319
Geneva City	0	297,844,900	7,880,206	162,255,800	6,574,300	371,230,850	68,179,200	47,595,957	10,501,000	972,062,213
CITY TOTALS	0	756,446,400	25,534,806	413,546,225	22,563,800	590,429,850	92,622,950	85,100,501	34,122,000	2,020,366,532
COUNTY TOTALS	462,641,820	6,692,304,568	320,721,453	1,612,513,043	150,005,400	1,277,364,110	314,693,726	603,589,930	78,696,000	11,512,530,050
Percentage of Class	4.02%	58.13%	2.79%	14.01%	1.30%	11.10%	2.73%	5.24%	0.68%	
Change from Prior Year	29,160,455	193,058,120	13,236,939	42,630,891	3,748,700	14,234,050	7,821,932	14,403,779	1,487,100	319,781,966
Percentage of Change	6.30%	2.88%	4.13%	2.64%	2.50%	1.11%	2.49%	2.39%	1.89%	2.78%

Based on the 2017 Final Assessment Roll (for 2018 taxes) Assessments include ALL properties (taxable and non-taxable), and do not account for any partial exemptions.

Ontario County Real Property Tax Services Agency 2017 Annual Report

2017 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
COUNTY						
Ontario County	9/15/30	10% - 4/20	13,500-19,200	13,500-21,900	Allowed	Not Allowed
TOWN/CITY						
City of Canandaigua	12/20/40	Not Allowed	20,500 - 28,900	13,500 - 21,900	Allowed	Allowed
City of Geneva	12/20/40	Not Allowed	12,500 - 18,200	9,500 - 17,900	Allowed	Allowed
Bristol	12/20/40	10% - 4/20	9,500 - 15,200	Not Allowed	Allowed	Allowed
Canadice	12/20/40	15% - 12/40	13,500 - 19,200	Not Allowed	Allowed	Allowed
Canandaigua	27/45/90	Not Allowed	20,500 - 28,900	Not Allowed	Allowed	Not Allowed
East Bloomfield	12/20/40	10% - 4/20	12,000 - 19,500	Not Allowed	Allowed	Allowed
Farmington	6/10/20	10% - 4/20	14,500 - 22,000	18,500 - 26,900	Allowed	Not Allowed
Geneva	Not Allowed	Not Allowed	7,200 - 12,900	Not Allowed	Allowed	Not Allowed
Gorham	9/15/30	Not Allowed	12,500 - 18,200	12,500 - 20,900	Allowed	Allowed
Hopewell	36/60/120	15% - 36/120	13,000 - 18,700	Not Allowed	Allowed	Not Allowed
Manchester	6/10/20	Not Allowed	15,000 - 20,700	13,000 - 21,400	Allowed	Allowed
Naples	6/10/20	Not Allowed	14,000	Not Allowed	Allowed	Not Allowed
Phelps	6/10/20	Not Allowed	10,500 - 18,000	Not Allowed	Allowed	Not Allowed
Richmond	12/20/40	10% - 4/20	13,500 - 19,200	13,500-21,900	Allowed	Not Allowed
Seneca	6/10/20	Not Allowed	18,500 - 24,200	Not Allowed	Allowed	Not Allowed
South Bristol	36/60/120	Not Allowed	15,000 - 23,400	18,500	Not Allowed	Not Allowed
Victor	36/60/120	15% - 36/120	29,000 - 37,400	29,000 - 37,400	Allowed	Not Allowed
West Bloomfield	9/15/30	Not Allowed	13,500 - 19,200	Not Allowed	Allowed	Not Allowed
VILLAGE						
Rushville	15/25/50	Not Allowed	14,000 - 22,400	Not Allowed	Allowed	Allowed
Bloomfield	12/20/40	Not Allowed	20,000 - 27,500	Not Allowed	Allowed	Not Allowed
Shortsville	Not Allowed	Not Allowed	23,000-28,700	Not Allowed	Allowed	Allowed
Manchester	6/10/20	Not Allowed	18,600 - 24,300	13,000 - 21,400	Allowed	Allowed
Clifton Springs	6/10/20	Not Allowed	20,000	Not Allowed	Allowed	Allowed
Naples	6/10/20	Not Allowed	14,000	Not Allowed	Allowed	Allowed
Phelps	6/10/20	Not Allowed	10,500 - 18,000	Not Allowed	Allowed	Allowed
Victor	36/60/120	10% - 16/80	29,000 - 37,400	29,000 - 37,400	Allowed	Allowed
SCHOOL						
Canandaigua City	Not Allowed	NA	21,500 - 29,900	21,500 - 29,900	Not Allowed	Not Allowed
Geneva City	Not Allowed	NA	15,500 - 21,200	Not Allowed	Allowed	Not Allowed
Naples Central	Not Allowed	NA	15,000 - 20,700	Not Allowed	Allowed	Not Allowed
Phelps-Clifton Central	Not Allowed	NA	10,500 - 18,000	Not Allowed	Not Allowed	Not Allowed
Marcus Whitman Central	Not Allowed	NA	12,500 - 18,200	Not Allowed	Allowed	Allowed
Victor Central	Not Allowed	NA	29,000 - 37,400	29,000 - 37,400	Allowed	Not Allowed
Red Jacket Central	Not Allowed	NA	13,500 - 19,200	Not Allowed	Allowed	Allowed
Bloomfield Central	Not Allowed	NA	18,500 - 26,900	Not Allowed	Allowed	Not Allowed
Honeoye Central	Not Allowed	NA	12,500 - 18,200	12,500 - 18,200	Allowed	Not Allowed
Wayland-Cohocton Central	Not Allowed	NA	20,000 - 28,400	Not Allowed	Allowed	Not Allowed
Pittsford Central	Not Allowed	NA	29,000 - 37,400	29,000 - 37,400	Allowed	Not Allowed
Honeoye Falls-Lima Central	Not Allowed	NA	24,000 - 32,400	24,000 - 32,400	Allowed	Allowed
Livonia Central	21/35/70	NA	20,000 - 28,400	20,000 - 28,400	Allowed	Not Allowed
Lyons Central	Not Allowed	NA	13,500 - 19,200	Not Allowed	Allowed	Allowed
Newark Central	Not Allowed	NA	11,000 - 16,700	Not Allowed	Allowed	Allowed
Palmyra Macedon Central	Not Allowed	NA	18,500 - 26,900	Not Allowed	Allowed	Not Allowed
Penn Yan Central	Not Allowed	NA	14,000 - 22,400	Not Allowed	Allowed	Not Allowed

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2017 Exemptions for County Purposes

Exemptions and Assessed Values as filed on 2017 Final Assessment Rolls

Exemption Code	Exemption Description	Statute	# Exemptions Granted	Value of Exemptions Granted	Percentage of Assessed Value
12100	NY State	RPTL 404(1)	124	100,089,823	0.8649%
12350	St Munic P	RPTL 412 & Pub Auth L	5	8,635,606	0.0746%
13100	County Owned	RPTL 406 (1)	51	173,939,492	1.5030%
13350	City Owned	RPTL 406(1); 406(5)	162	91,751,300	0.7928%
13370	Cemetery	RPTL 446	6	2,390,510	0.0207%
13432	City Owned-Outside City	RPTL 406(2)	1	25,510	0.0002%
13440	Muni Owned-Water or Sewer	RPTL 406 (3)	7	15,269,378	0.1319%
13500	Town Owned	RPTL 406(1)	204	58,373,122	0.5044%
13591	Town Owned-Outside Town	RPTL 406(3)	5	19,759,016	0.1707%
13650	Village Owned	RPTL 406(1)	95	23,315,136	0.2015%
13660	Village Cemetery	RPTL 446	1	335,800	0.0029%
13730	Village Owned-Outside Limits	RPTL 406(2); 406(3)	21	8,159,532	0.0705%
13800	School	RPTL 408	42	285,272,766	2.4651%
13850	BOCES	RPTL 408	2	6,927,700	0.0599%
13870	Special District	RPTL 410	79	46,260,595	0.3997%
14100	Federal Government	RPTL 400(1)	9	6,555,027	0.0566%
14110	Federal Post Office	State L 54	4	115,488,010	0.9979%
18020	Industrial Devel Agency	RPTL 412-A, GML 874	123	433,994,175	3.7502%
18040	Urban Ren:Owner-Muni	GML 506	2	581,000	0.0050%
18080	Public Housing	PHL 52(3); 52(5); 52	43	16,764,300	0.1449%
18120	NYS Housing	PHFL 45-A; 45-B; 53	1	517,500	0.0045%
19950	Railroads	RPTL 456	13	2,153,776	0.0186%
21600	Parsonage	RPTL 462	28	4,227,667	0.0365%
25110	Religious Organization	RPTL 420-a	172	94,109,694	0.8132%
25120	NP Education	RPTL 420-a	132	240,975,413	2.0823%
25130	NP Charity	RPTL 420-a	19	14,035,304	0.1213%
25210	NP Hospital	RPTL 420-a	33	167,923,300	1.4510%
25230	NP Mental Health	RPTL 420-a	25	21,898,422	0.1892%
25300	NP Permanent	RPTL 420-b	49	18,736,488	0.1619%
25600	Hospital	RPTL 486-a	2	1,745,556	0.0151%
26050	Agricultural Society	RPTL 450	4	957,686	0.0083%
26100	War Veteran Post	RPTL 452	12	4,180,069	0.0361%
26250	Historical Society	RPTL 444 & NPCL 1408	16	2,698,235	0.0233%
26400	Volunteer Fire	RPTL 464(2)	43	24,572,890	0.2123%
27350	Cemetery	RPTL 446	127	11,425,960	0.0987%
28110	NP Senior Housing	RPTL 422	2	8,847,500	0.0765%
28120	Senior Housing LP	RPTL 422	3	8,868,818	0.0766%
28220	Comm Devel	PHFL 260	1	60,000	0.0005%
28520	NP Nursing Home	RPTL 422	2	13,848,000	0.1197%
28540	NP FA	RPTL 422	4	2,000,500	0.0173%
29650	Memorial	RPTL 422 & NPCL 1405	1	4,040	0.0000%
32301	State Owned	RPTL 536	1	52,000	0.0004%
41101	Eligible Funds Veteran	RPTL 458	42	155,725	0.0013%

4112x	Alternative War Veteran	RPTL 458-a	2,267	20,098,038	0.1737%
4113x	Alternative Combat Veteran	RPTL 458-a	1,717	25,152,059	0.2173%
4114x	Alternative Disable Veteran	RPTL 458-a	701	14,986,717	0.1295%
4115x	Cold War Veteran	RPTL 458-b	341	1,359,391	0.0117%
4117x	Cold War Veteran Disabled	RPTL 458-b	30	439,913	0.0038%
41300	Disabled Veteran	RPTL 458(3)	3	743,500	0.0064%
41400	Clergy	RPTL 460	49	73,761	0.0006%
41700	AG Buildings	RPTL 483	323	28,124,928	0.2430%
41720	AG, Inside AG District	Ag-Mkts 305(7)	2,796	232,535,753	2.0094%
41730	AG, Outside AG District	Ag-Mkts 306	197	13,626,696	0.1177%
4180x	Senior Citizen-Low Inc	RPTL 467	521	19,084,449	0.1649%
4193x	Disabled with Limited Income	RPTL 459-c	60	1,878,882	0.0162%
41980	Low Income Housing	RPTL 421-e	1	505,051	0.0044%
421x0	AG Improvements	RPTL 483-a,c,d	303	8,472,747	0.0732%
47200	Ceiling Railroad	RPTL 489-D, 489-dd	0	0	0.0000%
47450	Reforest	RPTL 480	1	23,700	0.0002%
47460	Certified Forest	RPTL 480-a	98	6,317,999	0.0546%
4761x	Business Incentive	RPTL 485-b	185	27,919,096	0.2413%
47900	Air Pollution Control	RPTL 477-a	2	2,143,667	0.0185%
48660	Housing Development Fund Co	PHFL 577. 654-a	2	4,358,163	0.0377%
48670	Redevelopment Housing	PHFL 125, 127	7	12,425,400	0.1074%
49530	Industrial Waste Facility	RPTL 477	1	309,490	0.0027%
Totals			11,323	2,478,461,741	21.4165%

2017 Total EQUALIZED Assessed Value @ 8/1/2017

11,572,660,247

Estimated Payments in Lieu of (County) Taxes for tax year 2018:

\$ 1,386,780.00

Exemption values have been equalized.

Ontario County Real Property Tax Services Agency

2017 Annual Report

Quality is a Work in Progress

- RPTL §458-b, Cold War Veterans exemption, was amended to allow taxing jurisdictions to extend the exemption past the original ten year limit. A proposal to allow the extension was presented to the Governmental Operations & Insurance Committee, and was adopted by the Board of Supervisors on December 22, 2017 as Local Law 8-2017.
- Income limits for the low income senior exemption allowed pursuant to RPTL §467 had not been amended since 2007. A proposal to increase the income sliding scale limits to 15,200-21,200, was presented to the Governmental Operations & Insurance Committee, and was adopted by the Board of Supervisors on October 26, 2017 as Local Law 7-2017.
- Due to a vacancy in Yates County RPTS office, the Penn Yan Central school district requested that we print their school tax bills for the Yates County portion of the school district. The school provided the necessary extract files, and the tax bills were printed in our office. Special Thanks to Sylvia Staples for coordinating the details necessary to complete the request.
- The Department's web-site was in need of improvement. Special Thanks to Pam Araya for updating documents and links and improving the layout.
- The county implemented several paper reduction policies this year, including electronic time off requests. Staff responded to the new policies immediately, and also examined possibilities for documents that could be emailed instead of printed and mailed.
- The county supported a walking challenge during the summer months. The Tax Hikers team was born, and competed against other department teams in a virtual race across the United States. The team made it to St. Louis, seventeenth in the competition. Perhaps 2018 will be our year to make it to San Francisco!
- Tax Map Technicians continue to enter data to the Survey map database, and scanned railroad maps into the Parcel History database, linking the surveys to adjoining property records.
- Town of Manchester Acting Assessor Vincent Fischer received his State Certification in October 2017. Congratulations Vinnie!
- The staff welcomed our newest assessment professional on December 19th when Pam Araya gave birth to a daughter, Karina! Congratulations Pam & Eddie!
- After attending classes at the Batavia ORPTS office, county wide Valuation Factor Files are being developed to assist with commercial valuation. Special Thanks to Tom Farley for his continued efforts to assist with commercial appraisal.

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Quality is a Work in Progress

- With the impending changes to the Federal Income Tax laws, many taxpayers wished to pay their 2018 county/town taxes in 2017. While some town tax collectors routinely accepted payments as soon as the warrants were signed and delivered, others did not. Additionally, with the holidays, town hall hours varied between towns. To accommodate those taxpayers wishing to pay early and not impact town tax collectors, tax bills were made available on OnCor. Property Owners were urged to print their tax bill and mail their payments, obtaining a receipt from the post office as their proof of payment in the event of IRS audit. Special Thanks to Steve McCheyne of Information Services, Tammy Luzzi and Meaghan Losey for their patience and efforts walking people through the process over the phone. As always thanks to the Tax Collectors for their extra efforts taking the unexpected telephone calls and counter inquiries, all while preparing tax bills for mailing.
- The NYS Department of Taxation and Finance has dedicated funds and resources to developing a new generation of RPS. The new system, dubbed ACES (Assessment Community Enterprise System) is being developed as a completely web based, single state wide database. ORPTS and the development team have requested input from the assessment community, and several assessors and RPTS staff have volunteered their time to attend meetings and communicate suggestions, concerns and upgrade requests to the project team.
- The county equalization rate has consistently remained above 99% 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

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As always our deepest appreciation for the job that our 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	Donna LaPlant	
Town of Geneva	Lorie Peck	
Town of Gorham	Enza Mineo	
Town of Hopewell	Kelly Ducar	
Town of Manchester	Vincent Fischer	Acting Assessor
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	Wayne Pickering	
Town of West Bloomfield	Patricia Brede	Acting Assessor

IN MEMORIAM

On May 22nd 2017, Dan Peters passed away at his home in West Bloomfield. Dan was taken ill while on vacation with his family in Belgium on March 30, 2015. Dan served as the Assessor for the Town of West Bloomfield, as a member of a board of assessors, and later as the Sole Appointed Assessor. Dan also worked in the IT department for Wegman's. He will be missed by his many friends and colleagues.

Ontario County Real Property Tax Services Agency 2017 Annual Report

Legislative Changes

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

- Budget Bills: Signed 4/10/2017 – chapter 59
 - STAR credit program refinements
 - Allows partial payment of real property taxes at local option
 - Allows STAR credit information sharing with certain local officials
 - County-wide shared services property tax savings law
- Amended RPTL §467. Low Income Senior exemption, excludes certain annuity exchanges from the definition of income Signed 9/12/2017– chapter 279
- Amended RPTL §487. Solar Wind exemption, adds micro-hydroelectric, fuel cell, micro-combined heat and power systems at local option. Signed 10/23/2017 – chapter 336
- Amended RPTL §458-b. Cold War Veteran exemption, allows extension beyond 10 years at local option of taxing jurisdictions. Signed 9/12/2017 – chapter 290
- Amended RPTL §458. Eligible Funds Veteran exemption, allows adoption by schools. Signed 10/23/2017 – chapter 376
- Amended GML §22. Tax Enforcement, allows placing a lien for unpaid taxes against fire insurance proceeds for some properties. Signed 10/23/2017 - chapter 342

The following bills were passed by the Assembly and Senate, but vetoed by Governor Cuomo:

- GML §3-c and Educ. Law §2023-a – made changes with respect to how PILOTs are handled for tax base growth factor calculations. Vetoed 12/18/2017 – Veto message #208
- Bank Codes – Assessor not required to enter change to tax billing address on roll for mortgage investing institution related changes. Vetoed 10/23/2017 – Veto message #157