2013 Exemption Audit
Erie County Assessors Association
Erie County Real Property Tax Services

ERIE COUNTY
Joseph L. Maciejewski, CCD
ECAA
Jeneen McSkimming, President
The Joint Committee

- Joseph L. Maciejewski, CCD
- Jeneen McSkimming, President ECAA
- Kandace Wittmeyer, Assessor
- Christine Fusco, Assessor
- Support Staff – Jill Oxley, Cheektowaga
- Support Staff – Nancy DiLonardo, ECRPTS
The Goal?

- To grant tax payers, entitled to a property tax exemption, the opportunity to confirm there continued eligibility for such exemption. It is imperative and only fair to all taxpayers, that only those truly eligible for an exemption benefit.
The End Result is Simple!

- To remove any exemption granted to a tax payer/parcel that is not entitled to such exemption and to follow the process defined in Section 520 of NYS Real Property Tax Law.
The process:
Real Property will, by the end of business January 11, 2013 email a package as detailed in this presentation
Assessor’s will return certification of participation to ECRPTS no later than January 25, 2013
The leadership of the ECAA

The leadership of the Erie County Assessors’ Association and the Director of Real Property Tax Services has worked cooperatively to establish standards for a county wide audit of Non for Profit and Veteran exemptions. Countywide, 50,456 veteran’s exemptions were granted on the 2012 Final assessment. A grand total of $1.3 billion dollars in taxable assessed value was removed from the rolls. In addition, 2,937 properties benefited from nonprofit organization exemption which removed another $1.5 billion dollars in taxable assessed value.

While a majority of these parcels and tax payers are entitled to an exemption, it is imperative and only fair to all taxpayers, that only those truly eligible for an exemption benefit. Therefore, we ask that you agree to participate in this audit.
The leadership of the ECAA

Nancy DiLonardo in Real Property has created a report, which is attached to this email. The report identifies each type of veterans and nonprofit exemption in your town/city. Also attached to the email is a certification that we ask you sign and return to real property stating your intent to participate in this audit. The Committee has come up with a verification sample letter to assist you in notifying questionable exemption properties. The Committee has also requested the report to be run by the County be cross referenced with the enhanced STAR files.

Towns that have conducted an audit of the veterans and nonprofits in the last three years will simply be asked to check a box, sign and return, towns that have not completed such an audit in the last three years, please indicate that you will participate, sign and return. If you have not conducted such an audit and choose not to participate, please indicate sign and return.

Thank you for your anticipated cooperation.
# Audit Report – Veteran Exemptions

<table>
<thead>
<tr>
<th>Swis</th>
<th>Print Key</th>
<th>Owner Name</th>
<th>Mailing Address</th>
<th>Parcel Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>146001</td>
<td>162.17-3-14</td>
<td>Susan Bray</td>
<td>79 Park Pl</td>
<td>290 Sunset Ter</td>
</tr>
<tr>
<td>146001</td>
<td>172.16-1-18.1</td>
<td>Patricia G Holmwood</td>
<td>55 Elmhurst Dr</td>
<td>4728 S Buffalo St</td>
</tr>
<tr>
<td>146001</td>
<td>172.16-1-33.1</td>
<td>Ruth S Higgins</td>
<td>59 Cook Rd</td>
<td>146 Hillside Dr</td>
</tr>
<tr>
<td>146089</td>
<td>152.13-2-1</td>
<td>Anthony Druzbik Jr</td>
<td>77 Kennedy Dr</td>
<td>5420 Lake Ave</td>
</tr>
<tr>
<td>146089</td>
<td>153.11-2-13</td>
<td>Millie G Bogumil</td>
<td>5345 Abbott Rd</td>
<td>7399 Michael Rd</td>
</tr>
<tr>
<td>146089</td>
<td>153.14-2-4</td>
<td>Olga S Gossman</td>
<td>3307 Baker Rd</td>
<td>36 Hastings Dr</td>
</tr>
<tr>
<td>146089</td>
<td>153.14-2-4</td>
<td>Olga S Gossman</td>
<td>3307 Baker Rd</td>
<td>36 Hastings Dr</td>
</tr>
</tbody>
</table>

~~Exemption Amounts~~

<table>
<thead>
<tr>
<th>RS</th>
<th>PC</th>
<th>Total AV</th>
<th>Ex</th>
<th>Exemption Desc</th>
<th>County</th>
<th>Town</th>
<th>Village</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>210</td>
<td>83,600</td>
<td>4113_</td>
<td>COMBAT VET</td>
<td>17,400</td>
<td>17,400</td>
<td>17,400</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>138,000</td>
<td>4112_</td>
<td>WAR VET</td>
<td>10,440</td>
<td>10,440</td>
<td>10,440</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>161,000</td>
<td>4113_</td>
<td>COMBAT VET</td>
<td>17,400</td>
<td>17,400</td>
<td>17,400</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>61,900</td>
<td>4113_</td>
<td>COMBAT VET</td>
<td>15,475</td>
<td>15,475</td>
<td>0</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>66,500</td>
<td>4112_</td>
<td>WAR VET</td>
<td>9,975</td>
<td>9,975</td>
<td>0</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>91,600</td>
<td>4112_</td>
<td>WAR VET</td>
<td>10,440</td>
<td>10,440</td>
<td>0</td>
</tr>
<tr>
<td>1</td>
<td>210</td>
<td>91,600</td>
<td>4114_</td>
<td>DISABLED V</td>
<td>13,740</td>
<td>13,740</td>
<td>0</td>
</tr>
<tr>
<td>Swis</td>
<td>Print Key</td>
<td>Owner Name</td>
<td>Mailing Address</td>
<td>Parcel Location</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>----------------</td>
<td>----------------------------</td>
<td>--------------------------</td>
<td>--------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>153.08-2-6.12</td>
<td>Carnation Housing Corp.</td>
<td>1219 N Forest Rd</td>
<td>2336 Southwestern Blvd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>161.00-5-43.112</td>
<td>Mercy Hospital of Buffalo</td>
<td>291 North St</td>
<td>3675 Southwestern Blvd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>161.08-3-28.1</td>
<td>Delta Housing Corporation</td>
<td>1219 N Forest Rd</td>
<td>3690 Eggert Rd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>161.08-4-4</td>
<td>Metropolitan Offices</td>
<td>301 Cayuga Rd</td>
<td>3636 Eggert Rd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>162.00-1-3.2</td>
<td>O P Congregation Of</td>
<td>44 Woodhaven Rd</td>
<td>6897 Milestrip Rd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>162.11-1-1.12</td>
<td>Archaeological Conservancy</td>
<td>5301 Central Ave NE</td>
<td>Holly Ridge Ln</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>146089</td>
<td>162.14-3-8</td>
<td>L D S Ch Real Est Dept</td>
<td>50 E North Temple St</td>
<td>4005 Baker Rd</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

~~Exemption Amounts~~

<table>
<thead>
<tr>
<th>RS</th>
<th>PC</th>
<th>Total AV</th>
<th>Ex</th>
<th>Exemption Desc</th>
<th>County</th>
<th>Town</th>
<th>Village</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>411</td>
<td>1,796,600</td>
<td>25130</td>
<td>CHARITABLE</td>
<td>1,796,600</td>
<td>1,796,600</td>
<td>0</td>
</tr>
<tr>
<td>1</td>
<td>464</td>
<td>406,000</td>
<td>25210</td>
<td>HOSPITAL</td>
<td>162,400</td>
<td>162,400</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>632</td>
<td>264,300</td>
<td>25230</td>
<td>MENTL IMPR</td>
<td>264,300</td>
<td>264,300</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>543</td>
<td>678,300</td>
<td>25130</td>
<td>CHARITABLE</td>
<td>678,300</td>
<td>678,300</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>620</td>
<td>327,100</td>
<td>25110</td>
<td>RELIGIOUS</td>
<td>327,100</td>
<td>327,100</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>311</td>
<td>24,500</td>
<td>25120</td>
<td>EDUCATION</td>
<td>24,500</td>
<td>24,500</td>
<td>0</td>
</tr>
<tr>
<td>8</td>
<td>620</td>
<td>924,800</td>
<td>25110</td>
<td>RELIGIOUS</td>
<td>924,800</td>
<td>924,800</td>
<td>0</td>
</tr>
</tbody>
</table>
Certification Form

Last roll year an audit was conducted for the following exemptions:

<table>
<thead>
<tr>
<th>Roll Year</th>
<th>Non-Profit</th>
<th>Veterans</th>
</tr>
</thead>
</table>

If an audit **has been** conducted within the last three years, select one (1):

- The Town/City of _____________________ has conducted an audit of the exemptions listed above within the last three years and **will** also conduct an audit this year.

- The Town/City of _____________________ has conducted an audit of the exemptions listed above within the last three years and chooses **not** to participate this year.

If an audit **has not been** conducted within the last three years, select one (1):

- The Town/City of _____________________ has not conducted an audit of the exemptions listed above within the last three years and **will** conduct an audit this year.

- The Town/City of _____________________ has not conducted an audit of the exemptions listed above within the last three years and chooses **not** to participate this year.
VERMAM EXEMPTION

ELIGIBILITY AFFIRMATION

To continue your veteran’s exemption, please sign below and return to:

Department of Assessment and Taxation
Room 105 Buffalo City Hall
65 Niagara Square
Buffalo, New York 14202

Print Keys:
Property Address:

I affirm by my signature that the information herein is true and correct. I certify that I have no other veteran’s real property tax exemption outside the City of Buffalo, New York.

Permanent Home address:
Home Telephone #: ____________
Cell Phone #: ____________

(Signature of veteran or veteran’s dependents, if applicable)

If married, Date of Marriage and New Name, if any:

If divorced from veteran, Date of Divorce:

If deceased spouse, Date of Death:

If deceased, Date of Death:

If deceased, Date of Death:
NOTICE

THIS IS YOUR 2013 VETERANS EXEMPTION RENEWAL FORM

Please sign and complete this form

IMPORTANT: Please return this form prior to December 1, 2012 or you may lose your exemption.

Drop off renewal in Room 105 Buffalo City Hall

or

Mail to: Department of Assessment and Taxation
Room 105 Buffalo City Hall
65 Niagara Square
Buffalo, New York 14202

Questions?: Call 851-4274
NOTICE

THIS IS YOUR 2013 VETERANS EXEMPTION VERIFICATION FORM

Please sign and complete this form

IMPORTANT: Please return this form prior to March 1, 2013 or you may lose this exemption

Drop off verification form in the Assessor’s Office
Or
Mail to: Assessor’s Office

Questions?: Call
Verification Form
Sample 2 - Veterans

VETERAN EXEMPTION
ELIGIBILITY AFFIRMATION

To continue your Veteran’s exemption, please sign below and return to:

(Mailing Label) SBL#________________________ Property Location______________

(Label with SBL & Property address or fill in)

I affirm by my signature that the information provided herein is true and correct. I certify that I have no other Veteran’s real property tax exemption outside the Town of Boston.

Permanent Home Address________________________________________________________________________

Home Telephone#:___________________________ Cell Phone #__________________________

________________________________________       _____________________________

Signature of Veteran or Widow/Widower                         (Date)

If recent widow or widower, provide Date of Death of spouse: ___________________________

If remarried, provide Date of Marriage and New Name if any: ___________________________

If divorced from Veteran – Date of Divorce: ______________________________
Verification Form
Sample 1 – Non-Profit

NEW OWNERS - PLEASE NOTE

[If you are a new owner of this property and want to file a new application for a Real Property Tax Exemption with the Department of Assessment and Taxation, City Hall Room 105, this part of the form will be returned to the莱州 assessed property tax office for additional information.]

☐ STATEMENT OF CHANGE
I hereby certify that all of the changes, if any, listed below, that have occurred since the application for exemption was last filed have been noted and the explanations of such changes are true and correct to the best of my knowledge and belief. (Please indicate note of any changes that have occurred on a separate sheet and attach it to this form.)

☐ STATEMENT OF NO CHANGE
I hereby certify that none of the changes listed below has occurred since the application was last filed to the best of my knowledge and belief.

[Signature] [Date]

DETACH AND RETURN TO: David C. Mate, Real Property Appraiser, Room 105, City Hall, 61 Niagara Sq., Buffalo, NY 14202

MUST BE RETURNED PRIOR TO DECEMBER 3, 2012
Verification Form
Sample 1 - Non-Profit

Dear Property Owner:

In accordance with section 428A of the Real Property Tax Law, each year following the year in which an exemption is granted, a renewal application must be filed. Please use the list of changes below which may have occurred in your organization or to the property use. If any such changes have taken place check the box which best describes the status of your organization or property use and return the above portion immediately.

Organizational Purpose for the NONPROFIT ORGANIZATION

1. A change has occurred in the purposes of the organization.

2. A change has occurred in the classification of the organization as a result of action taken by one or more regulatory agencies, such as issuance, restriction, withdrawal of an extension, suspension, denial, extension, or granting of a licensing.

3. A change has occurred in the organization's status with respect to acquisition of Federal income tax exempt status, if the exempt status has been recognized, denied, or revoked by the Internal Revenue Service, or the Internal Revenue Code classification of exemption has been changed.

Property Use of the NONPROFIT ORGANIZATION

1. A change has occurred in the classification of any part of the property.

2. A change has occurred in the use of any part of the property by the owner.

3. A change has occurred in the use of the property by the organization.

4. A change in the organization's status with respect to payment of taxes has occurred.

5. A change in the organization's status with respect to payment of taxes has occurred.

6. A change has occurred in the nature or scope of planned construction or buildings or other improvements on an existing part of the property.

7. The property or property's purpose is improved, and a change has occurred in the amount of state or local taxes that the property is subject to the payment of state or local taxes.

City of Buffalo
Department of Assessment and Taxation

Real Property Tax Exemption Renewal Application Form for Nonprofit Organizations: Organization Purpose and Property Use
Verification Form
Sample 2 - Non-Profit

RENEWAL APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR NON-PROFIT ORGANIZATIONS
(ORGANIZATION PURPOSE & PROPERTY USE)

**************DEADLINE MARCH 1, 2013**************

Property Location: ___________________
(Mailing Label) SBL#_______________________________

Have any of the following changes occurred since your last application: (Check any changes that apply.)

___A change occurred in the purpose of the organization.
___A change occurred due to an action taken by a public regulatory agency.
___A change occurred in the organization’s exemption status.
___A change has occurred in the ownership of the property.
___A change has occurred in the use of the property by the owner.
___All or part of the property is being offered for sale of lease.
___All or part of the property is occupied by an organization other than the owner.
___Physical changes in the property (construction, alterations, demolition).
___A change has occurred in the schedule of planned construction of buildings or other improvements on an unimproved portion of the property.
___One of the organization’s purposes is hospital, and a change has occurred in the amount of space or time the property is used for the private practice of staff members or others rather than for the direct hospital related activities.
Verification Form
Sample 2 - Non-Profit

Statement of Change
I hereby certify that a change, as listed above, has occurred since last application filed.

Please explain:_____________________________________________________________

Statement of No Change
I hereby certify that no changes, as listed above, have occurred since last application file to the best of my knowledge or belief.

_________________________            ________________            ____________        ____________
Signature                    Title              Phone                    Date

--------------------------------SPACE BELOW FOR USE OF ASSESSOR--------------------------------

Date of application filed: _______________   Application: _____ Approved _____ Disapproved