

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



ERIE COUNTY

Joseph L. Maciejewski, CCD

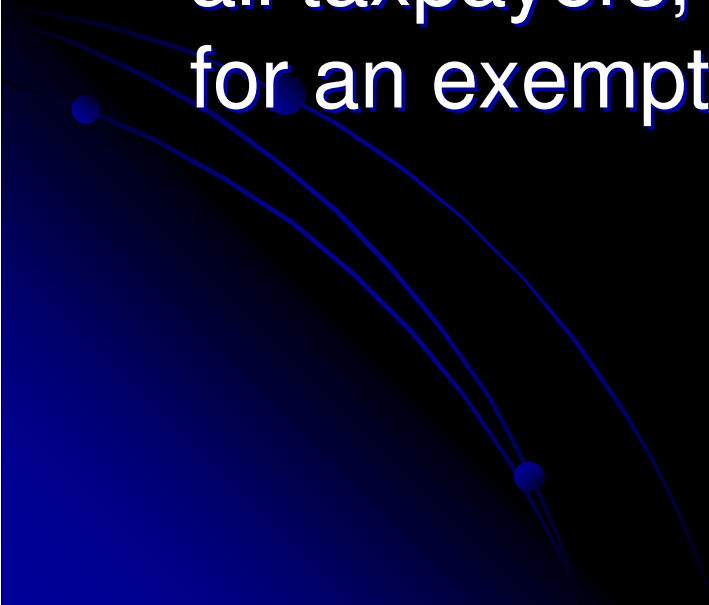
ECAA

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

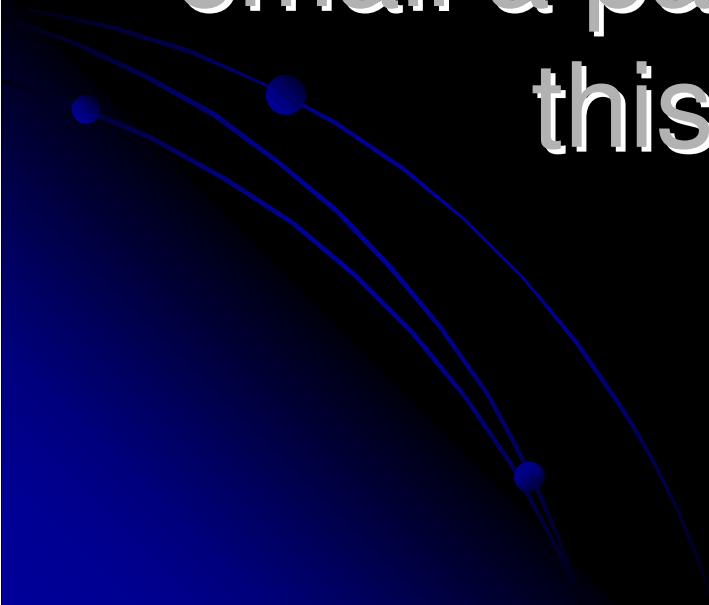
The Goal?

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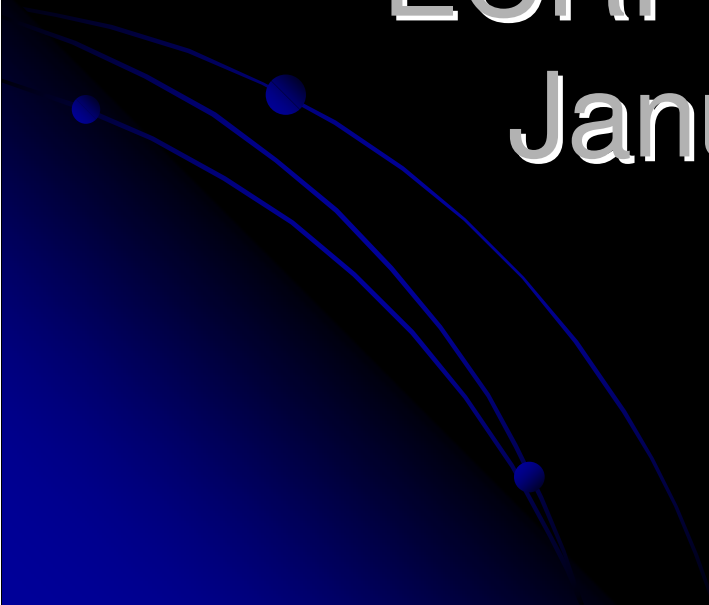
The End Result is Simple!

- 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

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

| ~~Exemption Amounts~~ | | | | | | | |
|-----------------------|-----------|-----------------|-----------|-----------------------|---------------|-------------|----------------|
| <u>RS</u> | <u>PC</u> | <u>Total AV</u> | <u>Ex</u> | <u>Exemption Desc</u> | <u>County</u> | <u>Town</u> | <u>Village</u> |
| 1 | 210 | 83,600 | 4113_ | COMBAT VET | 17,400 | 17,400 | 17,400 |
| 1 | 210 | 138,000 | 4112_ | WAR VET | 10,440 | 10,440 | 10,440 |
| 1 | 210 | 161,000 | 4113_ | COMBAT VET | 17,400 | 17,400 | 17,400 |
| 1 | 210 | 61,900 | 4113_ | COMBAT VET | 15,475 | 15,475 | 0 |
| 1 | 210 | 66,500 | 4112_ | WAR VET | 9,975 | 9,975 | 0 |
| 1 | 210 | 91,600 | 4112_ | WAR VET | 10,440 | 10,440 | 0 |
| 1 | 210 | 91,600 | 4114_ | DISABLED V | 13,740 | 13,740 | 0 |

Audit Report – Non-Profits

| <u>Swis</u> | <u>Print Key</u> | <u>Owner Name</u> | <u>Mailing Address</u> | <u>Parcel Location</u> |
|-------------|------------------|----------------------------|------------------------|------------------------|
| 146089 | 153.08-2-6.12 | Carnation Housing Corp. | 1219 N Forest Rd | 2336 Southwestern Blvd |
| 146089 | 161.00-5-43.112 | Mercy Hospital of Buffalo | 291 North St | 3675 Southwestern Blvd |
| 146089 | 161.08-3-28.1 | Delta Housing Corporation | 1219 N Forest Rd | 3690 Eggert Rd |
| 146089 | 161.08-4-4 | Metropolitan Offices | 301 Cayuga Rd | 3636 Eggert Rd |
| 146089 | 162.00-1-3.2 | O P Congregation Of | 44 Woodhaven Rd | 6897 Milestrip Rd |
| 146089 | 162.11-1-1.12 | Archaeological Conservancy | 5301 Central Ave NE | Holly Ridge Ln |
| 146089 | 162.14-3-8 | L D S Ch Real Est Dept | 50 E North Temple St | 4005 Baker Rd |

~~Exemption Amounts~~

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

Certification Form

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

| | Roll Year |
|------------|-----------|
| Non-Profit | |
| Veterans | |

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.

Verification Form Sample 1 - Veterans

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 851-4374

Verification Form Sample 2 - Veterans

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



Organization Name:
Property Address:
Bill #:
SBL:

NEW OWNERS - PLEASE NOTE

If you are a new owner of this parcel you must file a new application for a Real Property Tax Exemption with the Department of Assessment and Taxation City Hall Room 105 or this parcel will be returned to a taxable status. Call 851-6747 for additional information.

STATEMENT OF CHANGE

I hereby certify that all of the changes, as 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 make note of any changes that have occurred on a separate sheet and attach it to this renewal 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.

AUG 1 8 REC'D *[Signature]*

Signature

Title

Phone #

Date

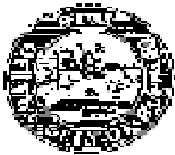
DETACH AND RETURN TO: David C. Martz, Real Property Appraiser, Room 105, City Hall, 65 Niagara Sq., Buffalo, NY 14202

MUST BE RETURNED PRIOR TO DECEMBER 3, 2012

420A

420A

Verification Form Sample 1 - Non-Profit



City of Buffalo Department of Assessment and Taxation

Real Property Tax Exemption Renewal Application Form for Nonprofit Organizations- Organization Purpose and Property Use

Dear Property Owner:

In accordance with section 420A of the Real Property Tax Law, each year following the year in which an exemption is granted, a renewal application must be filed. Please read the list of changes below which may have occurred to 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 purpose(s) of the organization.
2. A change has occurred in the organization as a result of action taken by one or more regulatory agencies (such as issuance, restriction, or withdrawal of an operating certificate, permit, charter, or similar authorization).
3. A change has occurred in the organization's status with regard to exemption from federal income taxes (such as 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 ownership of all or part of the property.
2. A change has occurred in the use or uses of the property by the owner.
3. A change has occurred in that all or part of the property is now being offered for sale or lease.
4. All or part of the property is occupied by an organization other than the owner; the user organization(s) make payments for use of the property, and a change has occurred in (1) the proportion of the property so occupied, (2) the terms of the occupancy, or (3) the payments made by the occupant(s).
5. Physical changes in the property (such as construction, alterations, or demolition) have occurred.
6. A change has occurred in the nature or schedule of planned construction of buildings or other improvements on an unimproved portion of the property.
7. One of the organization's purposes is hospital and a change has occurred in the amount of space or time that the property is used for the private practice of staff members or others rather than for kind of hospital related activities.

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