

FULTON COUNTY N.Y.

REAL PROPERTY TAX SERVICE AGENCY



2018 Annual Report
Peter J. Galarneau, Certified County Director

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County of Fulton

REAL PROPERTY TAX SERVICE AGENCY
COUNTY OFFICE BUILDING
223 West Main St
Johnstown NY 12095

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February 28, 2019

Honorable Jack Wilson, Chairman
Fulton County Board of Supervisors
County Office Building
Johnstown NY 12095

Dear Mr. Wilson,

The following pages contain various descriptions and statistics related to the functions of the Fulton County Real Property Tax Service Agency as well as municipal information. I hope you will find this information educational and helpful.

Much of the work of this department is mandated in Real Property Tax Law sections 1532 and 1536 with optional services described in RPTL 1537 (See Pages 8-12).

The work of the Real Property Tax Service Agency serves three distinct groups; First as an advocate for and support agency to County Government; Second, in the support and mentoring of the local assessment community; and Third, as a advocate and resource in real property matters to the public.

In conclusion, I know I speak for the entire staff in saying our department sincerely appreciates the support we receive from the Finance Committee, the Board office and the Board of Supervisors as a whole. Our office is very fortunate and also recognizes the hard work and cooperation shown from our IT Department, County Treasurer's Office and the County Clerk's office as we continue to streamline work processes thereby continuing to provide current and relevant information to the public.

Respectfully submitted,



Peter J. Galarneau, Director
Fulton County Real Property Tax Service

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I. ADMINISTRATIVE

B. REAL PROPERTY TAX CALENDAR

Fulton County follows the standard assessment calendar for the State of New York. While the calendar for a given assessment year covers well over 12 months, its purpose is to, as efficiently as possible, allow for the completion of the all the required tasks needed to levy taxes based on the budgets set by the school districts, county, cities and villages.

DATES FOR THE 2018 ASSESSMENT ROLL CALENDAR

| Description | Date |
|----------------------------------|------------------------------------|
| Valuation Date | July 1, 2017 |
| Taxable Status Date | March 1, 2018 |
| Exemption Filing Deadline | March 1, 2018 |
| Tentative Assessment Roll Filing | May 1, 2018 |
| Grievance Day | 4 TH Tuesday in May (a) |
| Final Assessment Roll Filed | July 1, 2018 |
| School Billing | September 1, 2018 |
| County / Town Billing | January 1, 2019 |
| City Billing | April 1, 2019 |
| Village Tax Billing | May 1, 2019 |

(a) Certain municipalities have, by local law, changed their grievance date due to having employed an assessor who assesses in more than one jurisdiction.

Municipalities with alternate Grievance Days:

- Town of Bleecker - (LL#1, 2012 – 1st Monday after 4th Tues. in May)
- Town of Caroga – (LL#1, 2017 – 2nd Wednesday after 4th Tues. in May)
- Town of Mayfield - (LL#2, 2011 – 1st Wed. after the 4th Tues. in May)
- Town of Stratford - (LL#2, 1996 – 1st Wed. after the 4th Tues. in May)

I. ADMINISTRATIVE

C. RPTSA STATUTORY REQUIREMENTS

I. Each County must have a Real Property Tax Director (RPTL 1530) - In each county that does not assess real property for purposes of taxation, except a county wholly within a city, there shall be a real property tax service agency. The head of such agency shall be the director of real property tax services ...

II. Minimum Qualifications (RPTL 1530) - The director of real property tax services shall be appointed on the basis of his knowledge of principles and methods relating to the assessment of real property and his executive and administrative experience. No person shall be eligible for appointment as director unless he/she meets the minimum qualification standards established for such office by the state board.

III. Powers and Duties of Director of Real Property Tax Service (RPTL 1532) –

1) The director of real property tax services shall provide the following services to all cities and towns within the county to which this article is applicable:

- a. Prepare tax maps, maintain them in current condition, and provide copies thereof, in accordance with RPTL S. 503(1),
- b. Provide advisory appraisals to cities and towns as required by RPTL S. 1536, b.1 Provide appraisals and appear as expert witness (or designate qualified personnel to appear as expert witness) in court proceedings for cities and towns as authorized by RPTL S. 1536-a
- c. Advise assessors on procedures for the preparation and maintenance of assessment rolls, property record cards, appraisal cards and other records and documents relating to real property assessment and taxation,
- d. Provide appraisal cards in such form as shall be prescribed by the state board in quantity needed for use in the preparation of assessment records,
- e. Cooperate and assist in the training programs provided by the state board under this article,
- f. Provide administrative support, cooperation and assistance to acting boards of assessment review constituted pursuant to RPTL S. 527,

2) The director of real property tax service shall in addition:

- a. Provide county equalization agency (BOL) with such information as may be useful in the operation of that agency, i.e., equalization rates,
- b. Coordinate any county-wide revaluation program,
- c. Prepare and furnish an annual report to the legislative body of the county and the State Board,
- d. Provide to the county clerk, upon request, tax map ID's for all parcels within an ag district,
- e. Identify to the county clerk by tax map ID all parcels that have received an ag assessment within the past year,

- f. Serve on the County Ag & Farmland Protection Board,
 - g. Process all applications for correction of errors on town, county, school and village tax rolls (RPTL 550-559)
- 3) **The director of real property tax services shall when authorized by resolution of the county legislative body:**
- a. Assist in the disposition and sale of real property acquired by the county as a result of tax sale,
 - b. Perform duties of the recording officer (RPTL §574) in relation to reports of transfer of real property, i.e. RP-5217 Reporting Forms,
 - c. Supply cities and towns with assessment rolls or other forms for use in connection with the preparation of assessment rolls or the collection of property taxes,
 - d. Supervise/oversee the performance of data collection, sales verification, or other assessment-related services.
- 4) **The director of real property tax services shall render such other related services pertaining to the assessment and taxation of real property as may be authorized by the legislative body of the county as are not inconsistent with the performance of his duties pursuant to this chapter or any general or special law.**
-

Additional Duties:

- a. Assist municipalities in the determination of the locally stated Level of Assessment (LOA). – As part of the County Full Market Survey conducted by the NYS Office of Real Property Tax Services (In Cooperation with the ORPS County Representatives),
- b. Provide data processing support to the towns related to the ORPS RPSV4 program,
- c. Perform data entry for the Sales Net program for ORPS (Per State Agreement),
- d. Maintain Bank Code list for Mortgage Escrow Accounts (RPTL §XXXX),
- e. Maintain a broad base of support for customers who use real property data as part of their normal daily business; includes in-office support, phone support, and a web-based support.

I. ADMINISTRATIVE

D. OPTIONAL COUNTY SERVICES (RPTL 1537)

RPTL 1537(1)

- a. An assessing unit and a county shall have the power to enter into, amend, cancel and terminate an agreement for appraisal services, exemption services, or assessment services, in the manner provided by this section. Such an agreement shall be considered an agreement for the provision of a "joint service" for purposes of article five-G of the general municipal law, notwithstanding the fact that the county would not have the power to perform such services in the absence of such an agreement.
- b. Any such agreement shall be approved by both the assessing unit and the county, by a majority vote of the voting strength of each governing body. In the case of an assessing unit, no such agreement shall be submitted to the governing body for approval unless at least forty-five days prior to such submission, the governing body shall have adopted a resolution, subject to a permissive referendum, authorizing the assessing unit to negotiate such an agreement with the county; provided, however, that such prior authorization shall not be required for an agreement to amend, cancel or terminate an existing agreement pursuant to this section.

RPTL 1537(2)

- a. An agreement between an assessing unit and a county for appraisal services shall provide for the county to appraise all real property within such assessing unit for assessment purposes.
- b. The county shall employ appraisers and other technical personnel to make the appraisals of such properties. No person shall be employed by the county and assigned professional appraisal duties which relate to the assessment of real property for purposes of taxation unless such person meets the minimum qualification standards established by the state board. Such appraisal personnel shall attend courses of training and education prescribed by the state board.
- c. Such appraisals shall be completed no later than the taxable status date of the assessing unit, and shall be submitted by the county director to the assessor in the form and containing such information as shall be prescribed by the state board.
- d. Appraisals furnished pursuant to this section shall serve as the basis of the assessment of the property so appraised.
- e. Such an agreement may further provide that in any administrative or judicial proceeding to review an assessment which is based upon a county appraisal, the county shall provide such testimony and other evidence as may be necessary to defend such appraisal.

ADMINISTRATIVE

OPTIONAL COUNTY SERVICES (RPTL 1537) – (Continued)

RPTL 1537(3)

An agreement between an assessing unit and a county for exemption services shall provide for the county to review applications for exemption and determine the eligibility of the applicants for such exemptions. Such agreement may further provide that in any administrative or judicial proceeding to review an assessment in which the denial of an exemption is at issue, the county shall provide such testimony and other evidence as may be necessary to defend its denial of exempt status.

RPTL 1537(4)

An agreement between an assessing unit and a county for assessment services shall provide for a person, other than the county director of real property tax services, to be selected by the assessing unit to perform assessment services in accordance with such agreement. Such person shall be deemed the assessor of the assessing unit and shall be subject to all provisions of law pertaining to assessors. Provided, however, that no such agreement for assessment services may be entered into by an assessing unit which has exercised the option to retain elective assessors pursuant to law.

I. ADMINISTRATIVE

E. Real Property Tax Service Functions - Detail

TAX MAPPING:

Map Changes occur for a variety of reasons including but not limited to Part of Parcel Sales; Parcel Merges; Survey Adjustments; and Boundary Line Agreements. All transfer reports (RP-5217) are reviewed by the Tax Map Technicians for map changes and the chain of title recorded as required.

REAL PROPERTY TRANSFER REPORTS (RP-5217) & SALE NET:

New York State required an RP-5217 Transfer Report to be filed with all instruments conveying title to real property. This document is filed with the County Clerk and subsequently is given to our office for review and processing. Sales Net allows our office to report corrected sales data to the State via the internet.

| Month | Total Sales / Total Parcels From Sales Net | Gloversville | Johnstown/C | Bleecker | Broadalbin | Caroga | Ephratah | Johnstown/T | Mayfield | Northampton | Oppenheim | Perth | Stratford | TOTALS |
|----------------|--------------------------------------------------|--------------|-------------|----------|------------|--------|----------|-------------|----------|-------------|-----------|-------|-----------|--------|
| January 2018 | Total Sales Processed | 39 | 18 | 5 | 10 | 10 | 5 | 18 | 19 | 12 | 8 | 7 | 3 | 154 |
| January 2018 | Total Parcels Included In Sales | 48 | 20 | 6 | 14 | 13 | 5 | 24 | 22 | 13 | 9 | 8 | 3 | 185 |
| February 2018 | Total Sales Processed | 20 | 18 | 2 | 18 | 5 | 4 | 13 | 14 | 10 | 3 | 9 | 3 | 119 |
| February 2018 | Total Parcels Included In Sales | 20 | 18 | 2 | 36 | 5 | 5 | 16 | 15 | 13 | 3 | 11 | 3 | 147 |
| March 2018 | Total Sales Processed | 37 | 19 | 5 | 12 | 8 | 8 | 13 | 12 | 14 | 2 | 4 | 3 | 137 |
| March 2018 | Total Parcels Included In Sales | 39 | 20 | 5 | 15 | 9 | 8 | 19 | 12 | 15 | 2 | 5 | 3 | 152 |
| April 2018 | Total Sales Processed | 42 | 13 | 3 | 14 | 6 | 4 | 14 | 8 | 12 | 3 | 10 | 1 | 130 |
| April 2018 | Total Parcels Included In Sales | 44 | 13 | 3 | 22 | 7 | 5 | 20 | 9 | 14 | 3 | 13 | 2 | 155 |
| May 2018 | Total Sales Processed | 35 | 21 | 6 | 22 | 12 | 3 | 29 | 18 | 18 | 4 | 5 | 2 | 175 |
| May 2018 | Total Parcels Included In Sales | 71 | 32 | 52 | 24 | 16 | 5 | 33 | 24 | 21 | 4 | 5 | 2 | 289 |
| June 2018 | Total Sales Processed | 41 | 25 | 3 | 12 | 2 | 4 | 11 | 25 | 7 | 3 | 9 | 2 | 144 |
| June 2018 | Total Parcels Included In Sales | 47 | 40 | 3 | 14 | 2 | 5 | 14 | 31 | 7 | 3 | 10 | 2 | 178 |
| July 2018 | Total Sales Processed | 76 | 23 | 2 | 13 | 18 | 6 | 32 | 17 | 23 | 7 | 4 | 4 | 225 |
| July 2018 | Total Parcels Included In Sales | 79 | 35 | 2 | 14 | 21 | 6 | 40 | 18 | 23 | 7 | 10 | 6 | 261 |
| August 2018 | Total Sales Processed | 47 | 23 | 7 | 16 | 8 | 4 | 23 | 22 | 22 | 11 | 11 | 5 | 199 |
| August 2018 | Total Parcels Included In Sales | 49 | 24 | 12 | 17 | 10 | 5 | 23 | 25 | 28 | 12 | 12 | 5 | 222 |
| September 2018 | Total Sales Processed | 41 | 26 | 4 | 11 | 14 | 8 | 12 | 16 | 6 | 5 | 8 | 2 | 153 |
| September 2018 | Total Parcels Included In Sales | 43 | 27 | 4 | 13 | 18 | 9 | 12 | 18 | 6 | 5 | 8 | 2 | 165 |
| October 2018 | Total Sales Processed | 45 | 17 | 5 | 18 | 13 | 5 | 20 | 21 | 13 | 10 | 10 | 5 | 182 |
| October 2018 | Total Parcels Included In Sales | 50 | 17 | 8 | 18 | 16 | 5 | 23 | 26 | 14 | 13 | 11 | 7 | 208 |
| November 2018 | Total Sales Processed | 25 | 19 | 7 | 10 | 5 | 5 | 26 | 26 | 17 | 7 | 7 | 2 | 156 |
| November 2018 | Total Parcels Included In Sales | 26 | 20 | 7 | 11 | 5 | 6 | 27 | 33 | 19 | 8 | 8 | 3 | 173 |
| December 2018 | Total Sales Processed | 46 | 20 | 5 | 15 | 11 | 6 | 12 | 18 | 11 | 5 | 8 | 3 | 160 |
| December 2018 | Total Parcels Included In Sales | 54 | 23 | 5 | 16 | 14 | 7 | 13 | 28 | 13 | 5 | 8 | 4 | 190 |

2018 Total Sales Processed: 1,934 / Total Parcels Included In Sales: 2,325
2017 Total Sales Processed: 1,926 / Total Parcels Included In Sales: 2,200
2016 Total Sales Processed: 1,864 / Total Parcels Included In Sales: 2,171
2015 Total Sales Processed: 1,752 / Total Parcels Included In Sales: 2,036
2014 Total Sales Processed: 1,601 / Total Parcels Included In Sales: 1,860
2013 Total Sales Processed: 1,518 / Total Parcels Included In Sales: 1,759

32.18%
Increase
from 2013
(Parcels)

II. Municipal Information and Statistics

A. 2018 Assessor Roster

| Municipality | Assessor | Type |
|-----------------------------|------------------------------------------------|-----------------------|
| City of Gloversville | Ms. Joni Dennie | Sole Appointed |
| City of Johnstown | Ms. Tina Dimitriadis | Sole Appointed |
| Town of Bleecker | Mr. David Galarneau | Sole Appointed |
| Town of Broadalbin | Mr. Joseph M McDonald | Elected Member |
| Town of Broadalbin | Ms. Laurie Bollock | Elected Member |
| Town of Broadalbin | Ms. Miriam Young | Elected Member |
| Town of Caroga | Ms Victoria Hayner | Sole Appointed |
| Town of Ephratah | Ms. Lyn Yuenger | Sole Appointed |
| Town of Johnstown | Ms. Katherine Oare | Sole Appointed |
| Town of Mayfield | Ms. Melissa Mazzarelli | Sole Appointed |
| Town of Northampton | Ms. Melissa Mazzarelli | Sole Appointed |
| Town of Oppenheim | Mr. Arthur E Madison Jr. (Chairman) | Elected Member |
| Town of Oppenheim | Ms. Billie Jo Getman | Elected Member |
| Town of Oppenheim | Ms. Amanda Ortlieb | Elected Member |
| Town of Perth | Mr. David F Walendziak | Sole Appointed |
| Town of Stratford | Ms. Leigh Anne Loucks | Sole Appointed |

II. Municipal Information and Statistics

B. Municipal Parcel Count

Parcel Counts vary from year to year depending on factors such as splits, merges or sub-divisions that occur within the municipalities.

| Municipality | 2016 | 2017 | Net Change 2016-2017 | 2018 | Net Change 2017-2018 |
|--------------------------------------|---------------|---------------|-------------------------|---------------|-------------------------|
| City of Gloversville | 5,912 | 5,911 | (1) | 5,912 | 1 |
| City of Johnstown | 3,670 | 3,668 | (2) | 3,658 | (10) |
| Town of Bleecker | 1,016 | 1,023 | 7 | 1,022 | (1) |
| Village of Broadalbin | 664 | 665 | 1 | 665 | 0 |
| Town of Broadalbin | 2,583 | 2,587 | 4 | 2,591 | 4 |
| Town of Caroga | 2,862 | 2,859 | (3) | 2,853 | (6) |
| Town of Ephratah | 1,319 | 1,318 | (1) | 1,321 | 3 |
| Town of Johnstown | 4,335 | 4,350 | 15 | 4,357 | 7 |
| Village of Mayfield | 462 | 461 | (1) | 461 | 0 |
| Village of Broadalbin In Mayfield | 33 | 33 | 0 | 33 | 0 |
| Town of Mayfield | 3,587 | 3,598 | 11 | 3,603 | 5 |
| Village of Northville | 732 | 733 | 1 | 730 | (3) |
| Town of Northampton | 2,188 | 2,189 | 1 | 2,190 | 1 |
| Village of Dolgeville | 77 | 77 | 0 | 77 | 0 |
| Town of Oppenheim | 1,484 | 1,488 | 4 | 1494 | 6 |
| Town of Perth | 1,760 | 1,769 | 9 | 1774 | 5 |
| Town of Stratford | 1,145 | 1,146 | 1 | 1142 | (4) |
| Total Parcel Count | 33,829 | 33,875 | 46 | 33,883 | 8 |

II. Municipal Information and Statistics

C. County Taxable's – Apportionment / Equalization Rate / Full Value

| Municipality | Year | Total Taxable For Apportionment (*1) | Final Equalization Rate (*2) | Full Value of Taxable Property (*3) |
|-----------------------------|-------------|--------------------------------------|------------------------------|-------------------------------------|
| Town of Bleecker | 2018 | 103,415,237 | 100.00 | 103,415,237 |
| | 2017 | 102,855,004 | 100.00 | 102,885,004 |
| | 2016 | 100,534,597 | 100.00 | 100,534,597 |
| Town of Broadalbin | 2018 | 349,007,740 | 83.05 | 420,238,098 |
| | 2017 | 347,096,279 | 88.98 | 390,083,478 |
| | 2016 | 343,893,195 | 91.81 | 374,570,521 |
| Town of Caroga | 2018 | 158,104,219 | 61.00 | 259,187,244 |
| | 2017 | 158,135,464 | 63.00 | 251,008,673 |
| | 2016 | 158,790,038 | 63.50 | 250,063,052 |
| Town of Ephratah | 2018 | 67,446,873 | 69.00 | 97,749,091 |
| | 2017 | 66,306,487 | 74.00 | 89,603,361 |
| | 2016 | 65,660,104 | 80.00 | 82,075,130 |
| Town of Johnstown | 2018 | 332,855,369 | 67.00 | 496,799,058 |
| | 2017 | 325,545,331 | 70.00 | 465,064,759 |
| | 2016 | 324,723,690 | 75.00 | 432,964,920 |
| Town of Mayfield | 2018 | 346,876,203 | 68.00 | 510,112,063 |
| | 2017 | 344,687,367 | 68.00 | 506,893,187 |
| | 2016 | 341,698,000 | 71.00 | 481,264,789 |
| Town of Northampton | 2018 | 258,319,097 | 65.00 | 397,413,995 |
| | 2017 | 256,116,876 | 66.00 | 388,055,873 |
| | 2016 | 254,122,722 | 71.00 | 357,919,327 |
| Town of Oppenheim | 2018 | 59,690,893 | 51.42 | 116,084,973 |
| | 2017 | 56,298,265 | 55.20 | 101,989,611 |
| | 2016 | 55,982,076 | 55.20 | 101,416,804 |
| Town of Perth | 2018 | 131,617,715 | 51.82 | 253,990,187 |
| | 2017 | 126,641,464 | 53.49 | 236,757,271 |
| | 2016 | 125,225,338 | 61.00 | 205,287,439 |
| Town of Stratford | 2018 | 110,772,336 | 100.00 | 110,772,336 |
| | 2017 | 111,494,436 | 105.95 | 105,233,068 |
| | 2016 | 112,459,720 | 100.00 | 112,459,720 |
| City of Gloversville | 2018 | 394,174,653 | 100.00 | 394,174,653 |
| | 2017 | 392,556,517 | 100.00 | 392,556,517 |
| | 2016 | 391,335,973 | 100.00 | 391,335,973 |
| City of Johnstown | 2018 | 460,673,185 | 96.00 | 479,867,901 |
| | 2017 | 460,044,554 | 100.00 | 460,044,554 |
| | 2016 | 454,928,199 | 100.00 | 454,928,199 |

*1 Assessed Valuation (Partial Exemptions Included) for County Purposes

*2 Established by NYS Department of Taxation and Finance - Office of Real Property Services

*3 Assessed Valuation Times Equalization Rate = Full Value (100%)

II. Municipal Information and Statistics

D. Taxable Value By Roll Section – (From Assessment Roll)

| Roll Section | Type | 2016 | 2017 | 2018 | Net Change 2017 - 2018 |
|------------------------------------------------|----------------|---------------|---------------|---------------|---------------------------|
| TAXABLE Roll Section 1 | COUNTY | 2,405,991,134 | 2,429,695,988 | 2,670,533,895 | 240,837,907 |
| | ALL MUNI | 2,405,734,879 | 2,429,684,588 | 2,670,533,895 | 240,849,307 |
| STATE LAND Roll Section 3 | COUNTY | 113,384,919 | 112,691,519 | 112,481,721 | (209,798) |
| | ALL MUNI | 114,197,931 | 113,487,041 | 113,279,957 | (207,084) |
| SPECIAL FRANCHISE Roll Section 5 | COUNTY | 54,061,117 | 54,039,041 | 56,057,576 | 2,018,535 |
| | ALL MUNI | 54,061,117 | 54,039,041 | 56,057,576 | 2,018,535 |
| UTILITIES Roll Section 6 | COUNTY | 61,578,427 | 61,596,917 | 61,081,709 | (515,208) |
| | ALL MUNI | 67,917,242 | 67,824,982 | 67,309,774 | (515,208) |
| WHOLLY EXEMPT Roll Section 8 | COUNTY | 452,355,982 | 449,322,482 | 449,573,458 | 250,976 |
| | ALL MUNI | 451,785,982 | 449,322,482 | 449,573,458 | 250,976 |
| Total Taxable | COUNTY | 3,087,371,579 | 3,107,345,947 | 3,349,728,359 | 242,382,412 |
| | ALL MUNI | 3,093,697,151 | 3,114,358,134 | 3,356,754,660 | 242,396,526 |
| % Change for 2018 | County 7.8% | | | | |
| | Municipal 7.8% | | | | |

II. Municipal Information and Statistics

E. County Taxable Values – (From Assessment Roll)

| Municipality | 2016 | 2017 | 2018 | Net Change 2017-2018 |
|----------------------|---------------|---------------|---------------|-------------------------|
| City of Groversville | 368,745,281 | 371,518,525 | 374,542,578 | 3,024,053 |
| City of Johnstown | 443,538,352 | 448,959,380 | 450,191,658 | 1,232,278 |
| Town of Bleecker | 97,514,679 | 100,049,260 | 101,085,286 | 1,036,026 |
| Town of Broadalbin | 331,544,714 | 335,718,436 | 338,045,483 | 2,327,047 |
| Town of Caroga | 156,154,166 | 155,755,425 | 155,938,230 | 182,805 |
| Town of Ephratah | 62,766,637 | 63,594,129 | 64,660,745 | 1,066,616 |
| Town of Johnstown | 312,532,957 | 313,347,129 | 311,319,487 | (2,027,642) |
| Town of Mayfield | 330,504,155 | 334,056,832 | 336,881,154 | 2,824,322 |
| Town of Northampton | 249,510,496 | 251,875,184 | 254,122,038 | 2,246,854 |
| Town of Oppenheim | 52,037,588 | 52,197,548 | 52,709,866 | 512,318 |
| Town of Perth | 119,813,687 | 121,465,661 | 122,138,516 | 672,855 |
| Town of Stratford | 110,352,885 | 109,485,956 | 108,898,854 | (587,102) |
| Grand Totals: | 2,635,015,597 | 2,658,023,465 | 2,670,533,895 | 12,510,430 |

II. Municipal Information and Statistics

F. Municipal Taxable Values – (From Assessment Roll)

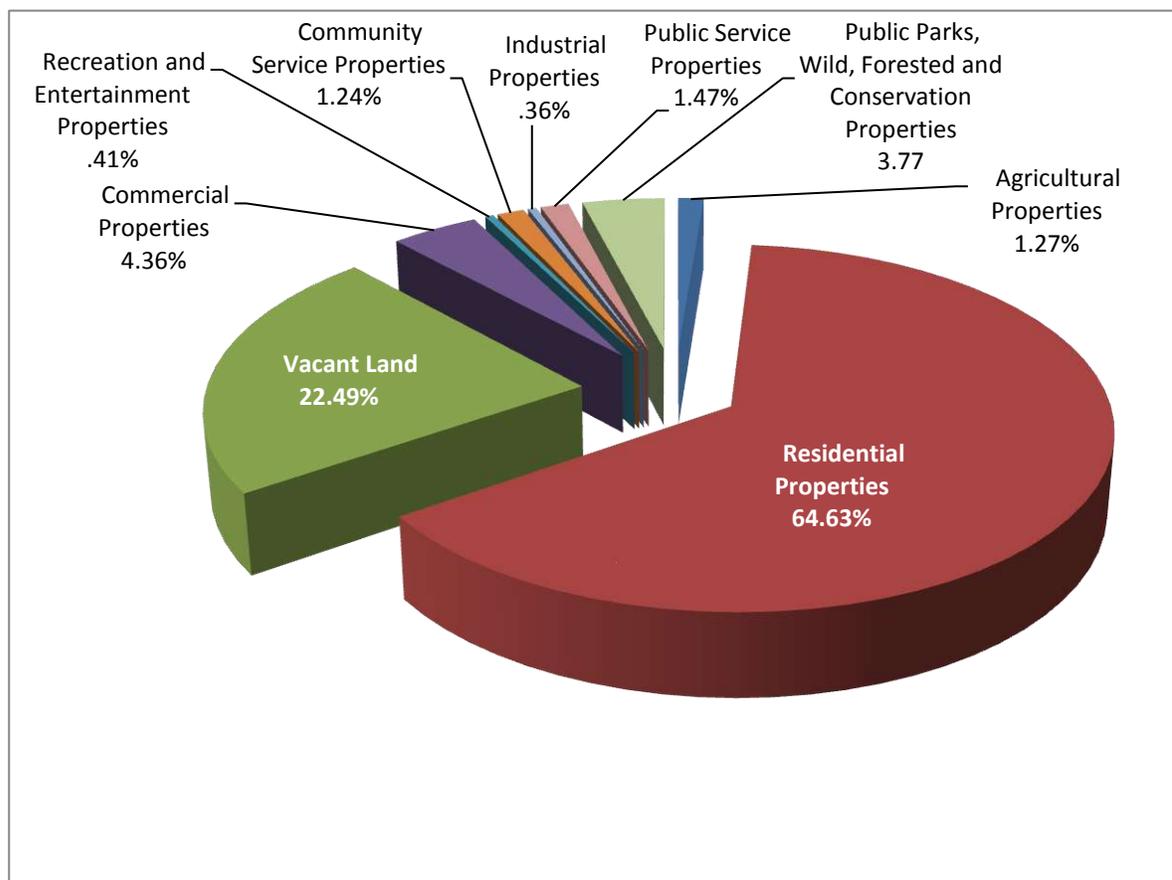
| Municipality | 2016 | 2017 | 2018 | Net Change 2017-2018 |
|----------------------|----------------------|----------------------|----------------------|-------------------------|
| City of Gloversville | 368,451,822 | 371,088,785 | 373,935,486 | 2,846,701 |
| City of Johnstown | 443,538,352 | 448,959,380 | 450,191,658 | 1,232,278 |
| Town of Bleecker | 97,277,711 | 100,037,687 | 101,012,752 | 975,065 |
| Town of Broadalbin | 331,524,714 | 335,698,436 | 338,025,483 | 2,327,047 |
| Town of Caroga | 155,444,033 | 155,104,479 | 155,458,784 | 354,305 |
| Town of Ephratah | 62,902,290 | 63,750,348 | 64,832,607 | 1,082,259 |
| Town of Johnstown | 318,034,218 | 318,737,640 | 316,709,998 | (2,027,642) |
| Town of Mayfield | 331,086,255 | 334,638,932 | 337,463,254 | 2,824,322 |
| Town of Northampton | 249,510,496 | 251,875,184 | 254,122,038 | 2,246,854 |
| Town of Oppenheim | 52,944,177 | 53,108,610 | 53,649,678 | 541,068 |
| Town of Perth | 120,316,695 | 120,035,519 | 122,700,998 | 2,665,479 |
| Town of Stratford | 110,880,406 | 110,000,652 | 109,388,550 | (612,102) |
| Grand Totals: | 2,641,911,169 | 2,663,035,652 | 2,677,491,286 | 14,455,634 |

II. Municipal Information and Statistics

G. Distribution of Parcels by Property Class – (2017 Roll)

2017 Is The Most Current Data Available

| Category | Description | Parcel Count | % |
|----------------|----------------------------------------------------------|---------------|----------------|
| 100 | Agricultural Properties | 429 | 1.27% |
| 200 | Residential Properties | 21,918 | 64.63% |
| 300 | Vacant Land | 7,609 | 22.49% |
| 400 | Commercial Properties | 1,471 | 4.36% |
| 500 | Recreation and Entertainment Properties | 139 | 0.41% |
| 600 | Community Service Properties | 418 | 1.24% |
| 700 | Industrial Properties | 118 | 0.36% |
| 800 | Public Service Properties | 500 | 1.47% |
| 900 | Public Parks, Wild, Forested and Conservation Properties | 1,272 | 3.77% |
| Totals: | | 33,874 | 100.00% |



II. Municipal Information and Statistics

H. Reassessment Activity – (2014 Assessment Roll)

REASSESSMENT ACTIVITY

REASSESSMENT DEFINITION: This tax related term refers to the process by which property values are re-evaluated by an assessor. The value calculated by the assessor is then used as the basis for determining the distribution of the tax levied by a taxing jurisdiction.

Municipal-wide reassessments are the best way to ensure that assessments are fair and accurate.

During a reassessment, the assessor (or a hired contractor) will review the market values of all of the properties in the community. Based on changes in the real estate market, the assessor will determine which assessments need to be increased or decreased.

| Municipality | Most Recent Reassessment | Equalization Rate Prior to Project | Equalization Rate After to Project | 2018 Final Equalization Rate |
|-----------------------------|---------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------|
| City of Gloversville | 2008 | 83.04% | 100.00% | 100.00% |
| City of Johnstown | 2015 | 70.00% | 100.00% | 96.00% |
| Town of Blecker | 2008 | 100.00% | 100.00% | 100.00% |
| Town of Broadalbin | 2005 | 68.92% | 100.00% | 83.05% |
| Town of Caroga | 2015 | 47.50% | 60.42% | 61.00% |
| Town of Ephratah | 1990 | 115.23% | 100.00% | 69.00% |
| Town of Johnstown | 2003 | 91.91% | 100.00% | 67.00% |
| Town of Mayfield | 2004 | 88.28% | 100.00% | 68.00% |
| Town of Northampton | 2004 | 94.00% | 100.00% | 65.00% |
| Town of Oppenheim | 1990 | 2.04% | 140.42% | 51.42% |
| Town of Perth | 1990 | 14.54% | 133.27% | 51.82% |
| Town of Stratford | 2013 | 60.00% | 100.00% | 100.00% |

II. Municipal Information and Statistics

I. Assessment Equity Statistics

2017 Market Value Survey

(Most Current Year Available)

Merriam-Webster defines Equity as “**justice according to natural law or right; specifically: freedom from bias or favoritism.**” As it relates to municipal assessing practices, the town and the assessor are responsible for the equitable or fair distribution of the property tax burden. See “Terms” below.

| MUNICIPALITY | Roll Year Evaluated | Property Type Evaluated | Data/Estimation Type | COD | PRD | Eq. Rate | Locally Stated LOA | Res. Class Ratio |
|--------------|---------------------|-------------------------|------------------------|-------|------|----------|--------------------|------------------|
| Gloversville | 2012 | All | Sales/Appraisals | 11.34 | 1.03 | 100.00 | 100.00 | - |
| | 2016 | Residential | Sales Only | 12.57 | 1.03 | - | - | 98.74 |
| Johnstown/C | 2015 | All | Review of Reassessment | | | 100.00 | 100.00 | - |
| | 2015 | Residential | Review of Reassessment | | | - | - | 92.24 |
| Bleecker | 2015 | All | Sales/Appraisals | 15.45 | 1.01 | 100.00 | 100.00 | - |
| | 2015 | Residential | Sales/Appraisals | 13.17 | 1.01 | - | - | 96.43 |
| Broadalbin | 2015 | All | Sales/Appraisals | 14.32 | 1.01 | 88.98 | 88.98 | - |
| | 2016 | Residential | Sales Only | 14.31 | 1.02 | - | - | 88.60 |
| Caroga | 2015 | All | Sales/Appraisals | 35.55 | 1.19 | 63.00 | 63.00 | - |
| | 2015 | Residential | Sales/Appraisals | 23.62 | 1.10 | - | - | 60.31 |
| Ephratah | 2015 | All | Sales/Appraisals | 26.48 | .99 | 74.00 | 74.00 | - |
| | 2015 | Residential | Sales/Appraisals | 18.94 | 1.05 | - | - | 74.91 |
| Johnstown/T | 2012 | All | Sales/Appraisals | 21.63 | 1.06 | 70.00 | 70.00 | - |
| | 2016 | Residential | Sales Only | 21.37 | 1.08 | - | - | 67.35 |
| Mayfield | 2012 | All | Sales/Appraisals | 20.70 | 1.06 | 68.00 | 68.00 | - |
| | 2016 | Residential | Sales Only | 20.55 | 1.08 | - | - | 65.50 |
| Northampton | 2012 | All | Sales/Appraisals | 19.09 | 1.08 | 66.00 | 66.00 | - |
| | 2016 | Residential | Sales Only | 19.40 | 1.09 | - | - | 63.62 |
| Oppenheim | 2012 | All | Sales/Appraisals | 42.04 | 1.17 | 55.20 | 55.20 | - |
| | 2012 | Residential | Sales/Appraisals | 24.50 | 1.06 | - | - | 55.01 |
| Perth | 2015 | All | Sales/Appraisals | 28.95 | 1.17 | 53.49 | 61.00 | - |
| | 2016 | Residential | Sales Only | 29.01 | 1.14 | - | - | 54.31 |
| Stratford | 2013 | All | Review of Reassessment | - | - | 105.95 | 100.00 | - |
| | 2013 | Residential | Review of Reassessment | - | - | - | - | 108.63 |

| | | |
|--------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Terms Used: | CAMA: | Computer assisted Mass Appraisal. |
| | COD: | Coefficient of Dispersion. <i>The COD represents the average percentage deviation from the median ratio and can be loosely thought of as the "average error". The COD is a standard measure of assessment equity. Example: With a COD of 20.00 a given house with an actual value is \$100,000 could be assessed as low as \$80,000 and as high as \$120,000. Industry standard for an optimal COD is typically <15%.</i> |
| | PDR: | Price Related Differential. <i>Also known as the index of regressivity. The COD is a measure of equity between low-value and high-value properties. A PRD above 1.00 indicate over-assessment of lower valued properties and a PRD below 1.00 indicate over-assessment of higher valued properties.</i> |
| | LOA: | Level of Assessment. <i>The percentage of full value at which assessment are, on average, valued in a given assessing unit, as determined by the assessor.</i> |

II. Municipal Information and Statistics

J. Municipal Tax Rates – County / Town / Village

FULTON COUNTY

COUNTY / TOWN TAX RATES: 2018 (Rate Per Thousand) Updated 06/01/2018
 CITY TAX RATES: 2018 (Rate Per Thousand)
 VILLAGE TAX RATES: 2018 (Rate Per Thousand)

| TOWN OF BLEECKER | | | | TOWN OF NORTHAMPTON | | | |
|-----------------------------------------------|---------|---------|--|----------------------------------------|-------------|---------|--|
| County Tax: | \$8.70 | | | County Tax: | \$13.05 | | |
| Town Tax: | \$2.80 | | | Town Tax: | \$1.25 | \$14.30 | |
| Fire #21 | \$0.77 | \$12.27 | | Lighting: | \$0.32 | \$14.62 | |
| TOWN OF BROADALBIN | | | | VILLAGE ON NORTHVILLE | | | |
| County Tax: | \$9.84 | | | County Tax & Town Tax: | | \$14.30 | |
| Town Tax: | \$0.91 | | | | | | |
| Fire #21 | \$0.00 | \$10.75 | | | | | |
| VILLAGE OF BROADALBIN | | | | TOWN OF OPPENHEIM | | | |
| County Tax & Town Tax: | | \$10.75 | | County Tax: | \$16.54 | | |
| | | | | Town Tax: | \$9.01 | | |
| | | | | Fire #21: | \$2.31 | | |
| | | | | GEN – Outside Village: | \$2.52 | \$30.38 | |
| TOWN OF CAROGA | | | | VILLAGE OF DOLGEVILLE | | | |
| County Tax: | \$13.67 | | | County / Town/ Fire #22: | | \$28.24 | |
| Town Tax: | \$4.88 | | | | | | |
| Fire #21 | \$0.85 | \$19.40 | | | | | |
| TOWN OF EPHRATAH | | | | TOWN OF PERTH | | | |
| County Tax: | \$11.94 | | | County Tax: | \$16.51 | | |
| Town Tax: | \$11.27 | | | Town Tax: | \$4.32 | | |
| Fire #21 | \$1.73 | \$24.94 | | Fire #21: | \$1.52 | \$22.35 | |
| Fire #22 | \$2.02 | \$25.23 | | | | | |
| TOWN OF JOHNSTOWN | | | | TOWN OF STRATFORD | | | |
| County Tax: | \$12.54 | | | County Tax: | \$8.14 | | |
| Town Tax: | \$2.65 | | | Town Tax: | \$3.77 | | |
| Berkshire Fire #24 | \$2.59 | \$17.78 | | Fire #21 | \$0.54 | \$12.45 | |
| Sammonsville Fire #25 | \$2.52 | \$17.71 | | | | | |
| Meco Fire #26 | \$1.87 | \$17.06 | | | | | |
| Pleasant Square Fire #27 | \$1.76 | \$16.95 | | | | | |
| Sir Wm Johnson Fire #28 | \$2.11 | \$17.30 | | | | | |
| TOWN OF MAYFIELD | | | | CITY OF GLOVERSVILLE | | | |
| County Tax: | \$12.85 | | | County Tax: | | \$8.91 | |
| Town Tax: | \$0.86 | | | City Tax: | \$20.64 | | |
| Highway Only: | \$0.00 | | | | | | |
| Fire #21: | \$061 | \$14.32 | | | | | |
| Fire #22: | \$076 | \$14.47 | | | | | |
| VILLAGE OF MAYFIELD | | | | CITY OF JOHNSTOWN | | | |
| County / Town/ Fire #22: | | \$14.47 | | County Tax: | | \$8.68 | |
| | | | | City Tax: | \$12.63 | | |
| VILLAGE OF BROADALBIN IN THE TOWN OF MAYFIELD | | | | VILLAGE TAX RATES FOR VILLAGE PURPOSES | | | |
| County / Town/ Fire #21: | | \$14.32 | | Broadalbin: | \$3.892 | | |
| | | | | Broadalbin / Tn Mayfield: | \$5.093 | | |
| | | | | Mayfield: | \$4.300 | | |
| | | | | Northville: | \$8.240 | | |
| | | | | Dolgeville: | \$26.160745 | | |

III. School District Information and Statistics

A. School District – Parcel Count / Taxable Totals

| SCHOOL DISTRICT | 2018 PARCEL COUNT | TOTAL ASSESSED VALUE | TAXABLE ASSESSED VALUE |
|------------------------------------------|----------------------------------|-------------------------------------|---------------------------------------|
| Gloversville Enlarged City School | 8,882 | 733,740,222 | 609,997,069 |
| Greater Johnstown School | 5,508 | 638,882,768 | 515,111,760 |
| Broadalbin-Perth Central School | 5,783 | 648,316,560 | 548,285,857 |
| Wheelerville Union Free School | 2,921 | 168,877,751 | 161,980,308 |
| Mayfield Central School | 3,934 | 350,779,369 | 323,349,612 |
| Northville Central School | 2,767 | 285,066,181 | 240,187,996 |
| O-E-StJ Central School | 2,358 | 111,306,157 | 97,282,770 |
| Dolgeville Central School | 1,267 | 127,699,873 | 114,517,631 |
| Greater Amsterdam School | 153 | 7,730,539 | 7,647,610 |
| Fonda-Fultonville Central School | 90 | 192,097,204 | 99,653,783 |
| Fort Plain Central School | 12 | 473,424 | 408,424 |
| Edinburg Common School | 17 | 723,936 | 723,936 |
| Galway Central | 201 | 13,204,453 | 12,631,329 |
| Total Parcels | 33,893 | 3,278,898,437 | 2,731,778,085 |

III. School District Information and Statistics

B. Certified Star Amounts (2018 School Tax Bills)

| Municipality | Enhanced Exemption | Basic Exemption | Date Certified |
|----------------------|--------------------|-----------------|----------------|
| City of Gloversville | \$66,800 | \$30,000 | 04/09/2018 |
| City of Johnstown | \$66,800 | \$30,000 | 04/09/2018 |
| Town of Bleecker | \$66,800 | \$30,000 | 04/09/2018 |
| Town of Broadalbin | \$59,440 | \$26,690 | 04/09/2018 |
| Town of Caroga | \$42,080 | \$18,900 | 04/09/2018 |
| Town of Ephratah | \$49,430 | \$22,200 | 04/09/2018 |
| Town of Johnstown | \$46,760 | \$21,000 | 04/09/2018 |
| Town of Mayfield | \$45,420 | \$20,400 | 04/09/2018 |
| Town of Northampton | \$44,090 | \$19,800 | 04/09/2018 |
| Town of Oppenheim | \$36,870 | \$16,560 | 04/09/2018 |
| Town of Perth | \$35,730 | \$16,290 | 04/09/2018 |
| Town of Stratford | \$70,770 | \$31,790 | 04/09/2018 |

Actual saving for the Star Program are subject the Maximum Star Savings as determined by the State for each municipality. Maximum Star Savings are list on the following page.

Example: Certified Star Amounts vs. Maximum Star Savings

| 2018 SCHOOL | Exempt Amount | Taxable Value | Tax Rate | Total Tax |
|----------------------------------------|---------------|---------------|----------|---------------------|
| | | \$55,000 | \$25.455 | \$1,400.03 |
| Star Exemption (Savings Before Cap) | \$21,300 | | \$25.455 | \$542.19 |
| Maximum Star Savings | | | | \$512.00 |
| Total Tax Due: | | | | \$888.03 |

III. School District Information and Statistics

C. Maximum Star Savings (2018 School Tax Bills)

| Municipal Name | School District Name | Basic | Enhanced |
|-----------------------|-----------------------------------|--------------|-----------------|
| City of Gloversville | Gloversville | \$657 | \$1,386 |
| City of Gloversville | Johnstown | \$447 | \$976 |
| City of Johnstown | Fonda-Fultonville | \$524 | \$1,085 |
| City of Johnstown | Johnstown | \$447 | \$976 |
| Town of Bleecker | Gloversville | \$657 | \$1,386 |
| Town of Bleecker | Northville | \$323 | \$648 |
| Town of Broadalbin | Broadalbin-Perth | \$548 | \$1,053 |
| Town of Broadalbin | Galway | \$436 | \$824 |
| Town of Broadalbin | Mayfield | \$506 | \$978 |
| Town of Caroga | Gloversville | \$645 | \$1,404 |
| Town of Caroga | Wheelerville | \$257 | \$532 |
| Town of Ephratah | Dolgeville | \$412 | \$825 |
| Town of Ephratah | Fort Plain | \$748 | \$1,537 |
| Town of Ephratah | Johnstown | \$452 | \$934 |
| Town of Ephratah | Oppenheim-Ephratah-St. Johnsville | \$483 | \$1,053 |
| Town of Johnstown | Broadalbin-Perth | \$515 | \$1,030 |
| Town of Johnstown | Fonda-Fultonville | \$508 | \$1,017 |
| Town of Johnstown | Gloversville | \$660 | \$1,320 |
| Town of Johnstown | Johnstown | \$456 | \$989 |
| Town of Johnstown | Mayfield | \$481 | \$963 |
| Town of Johnstown | Oppenheim-Ephratah-St. Johnsville | \$489 | \$1,063 |
| Town of Johnstown | Wheelerville | \$245 | \$501 |
| Town of Mayfield | Broadalbin-Perth | \$543 | \$1,091 |
| Town of Mayfield | Gloversville | \$677 | \$1,399 |
| Town of Mayfield | Mayfield | \$508 | \$1,003 |
| Town of Mayfield | Northville | \$342 | \$655 |
| Town of Northampton | Broadalbin-Perth | \$558 | \$1,100 |
| Town of Northampton | Edinburg | \$174 | \$346 |
| Town of Northampton | Mayfield | \$501 | \$1,027 |
| Town of Northampton | Northville | \$351 | \$697 |
| Town of Oppenheim | Dolgeville | \$412 | \$867 |
| Town of Oppenheim | Oppenheim-Ephratah-St. Johnsville | \$483 | \$1,053 |
| Town of Perth | Amsterdam | \$618 | \$1,190 |
| Town of Perth | Broadalbin-Perth | \$529 | \$1,004 |
| Town of Perth | Galway | \$415 | \$785 |
| Town of Stratford | Dolgeville | \$413 | \$895 |
| Town of Stratford | Oppenheim-Ephratah-St. Johnsville | \$460 | \$1,004 |

III. School District Information and Statistics

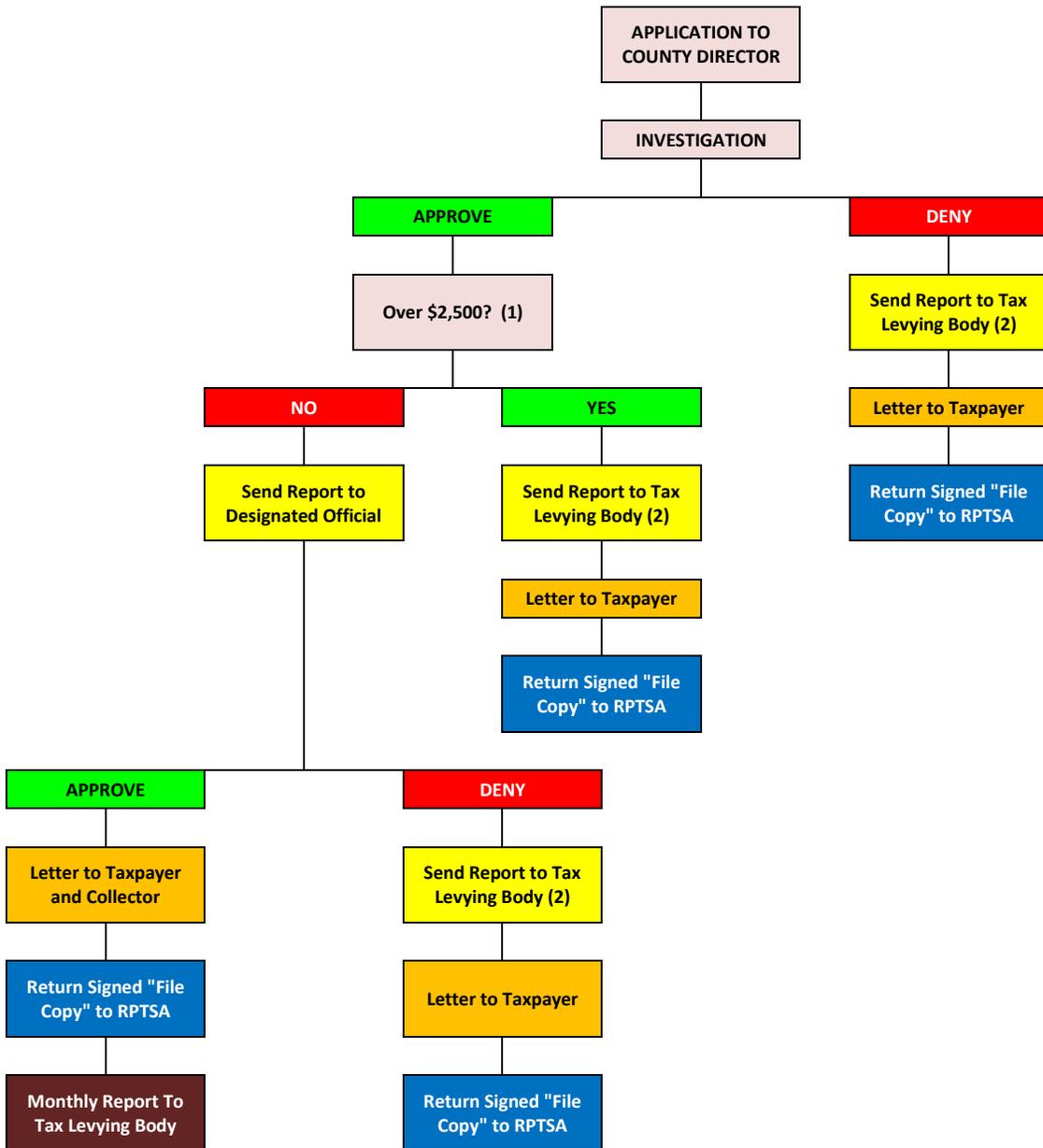
D. Fulton County School Tax Rates 2018-2019

| Municipality | School Code | School District | Tax Rate Per/M | Library Tax | Total |
|----------------------|-------------|----------------------------|----------------|--------------------|-------------|
| TOWN OF BLEECKER | 173201 | Northville | \$12.107000 | \$0.265000 | \$12.372000 |
| | 170500 | Gloversville | \$21.706600 | \$0.624700 | \$22.331300 |
| TOWN OF BROADALBIN | 172201 | Broadalbin-Perth | \$20.702610 | >>>>>>>>>> | \$20.702610 |
| | 173001 | Mayfield Central | \$19.494971 | >>>>>>>>>> | \$19.494971 |
| | 413201 | Galway Central | \$17.415821 | \$0.269080 | \$17.684901 |
| TOWN OF CAROGA | 172401 | Wheelerville | \$14.115609 | >>>>>>>>>> | \$14.115609 |
| | 170500 | Gloversville | \$35.584600 | \$1.024100 | \$36.608700 |
| TOWN OF EPHRATAH | 273803 | Opp-Eph-St J | \$21.878000 | \$0.317100 | \$22.195100 |
| | 273001 | Fort Plain | \$28.922401 | \$0.414647 | \$29.337048 |
| | 213602 | Dolgeville | \$20.021071 | \$0.082500 | |
| | | | | \$0.031000 | \$20.134571 |
| | | Dolgeville-Manheim Library | | Kirby Free Library | |
| | 170800 | Johnstown | \$20.908270 | \$0.963429 | \$21.871699 |
| TOWN OF JOHNSTOWN | 172201 | Broadalbin-Perth | \$25.662279 | >>>>>>>>>> | \$25.662279 |
| | 272801 | Fonda Fultonville | \$24.570299 | \$0.072819 | \$24.643118 |
| | 173001 | Mayfield Central | \$24.165035 | >>>>>>>>>> | \$24.165035 |
| | 273803 | Opp-Eph-St J | \$22.531000 | \$0.326600 | \$22.857600 |
| | 172401 | Wheelerville | \$12.851525 | >>>>>>>>>> | \$12.851525 |
| | 170500 | Gloversville | \$32.397900 | \$0.932400 | \$33.330300 |
| | 170800 | Johnstown | \$21.515680 | \$0.992188 | \$22.507868 |
| TOWN OF MAYFIELD | 173001 | Mayfield Central | \$23.809667 | >>>>>>>>>> | \$23.809667 |
| | 172201 | Broadalbin-Perth | \$25.284611 | >>>>>>>>>> | \$25.284611 |
| | 173201 | Northville Cen | \$17.804440 | \$0.389600 | \$18.194040 |
| | 170500 | Gloversville | \$31.921500 | \$0.918700 | \$32.840200 |
| TOWN OF NORTHAMPTON | 172201 | Broadalbin-Perth | \$26.451625 | >>>>>>>>>> | \$26.451625 |
| | 173201 | Northville Cen | \$18.626200 | \$0.407600 | \$19.033800 |
| | 413001 | Edinburg | \$8.164963 | >>>>>>>>>> | \$8.164963 |
| | 173001 | Mayfield Central | \$24.908575 | >>>>>>>>>> | \$24.908575 |
| TOWN OF OPPENHEIM | 273803 | Opp-Eph-St J | \$29.357800 | \$0.425500 | \$29.783300 |
| | 213602 | Dolgeville | \$26.866081 | \$0.110800 | |
| | | | | \$0.041500 | \$27.018381 |
| | | Dolgeville-Manheim Library | | Kirby Free Library | |
| TOWN OF PERTH | 172201 | Broadalbin-Perth | \$33.179265 | >>>>>>>>>> | \$33.179265 |
| | 413201 | Galway Central | \$27.911694 | \$0.431240 | \$28.342934 |
| | 270100 | Amsterdam | \$36.594500 | \$0.403200 | \$36.997700 |
| TOWN OF STRATFORD | 213602 | Dolgeville | \$13.814539 | \$0.057000 | |
| | | | | \$0.021400 | \$13.892939 |
| | | Dolgeville-Manheim Library | | Kirby Free Library | |
| | 273803 | Opp-Eph-St J | \$15.095800 | \$0.218800 | \$15.314600 |
| CITY OF GLOVERSVILLE | 170500 | Gloversville | \$21.706600 | \$0.624700 | \$22.331300 |
| | 170800 | Johnstown | \$14.427920 | \$0.664766 | \$15.092686 |
| CITY OF JOHNSTOWN | 170800 | Johnstown | \$15.029130 | \$0.692465 | \$15.721595 |
| | 272801 | Fonda Fultonville | \$17.148021 | \$0.050821 | \$17.198842 |

IV. Correction of Errors

A. Correction of Errors Flowchart

Correction of Errors are Governed by Real Property Tax Law, Article 5, Title 3. The Following is a Simple Flowchart to map the Routing of any Application.



(1) Annual Resolution needed for designation of "Authorized Official".

(2) Prepare Agenda Memo and present it to committee.

IV. Correction of Errors

B. Correction of Errors by Municipality

Real Property Tax Law, Article 5, Title 3

Correction of Errors are defined in the Real Property Tax Law and fall into four (4) general categories: Clerical Error; Error in Essential Fact; Unlawful Entry and Omission.

Forms: RP-554 – Application for Corrected Tax Roll
 RP-556 – Refund and Credit Application

The County Director within ten (10) days must investigate the claimed error with any necessary assistance from municipal officials. Upon completion of the investigation, the County Director submits a written report and recommendation to the tax levying body.

| Municipality | Prior Yr Submitted | 2018 Submitted | 2018 Approved | 2018 Denied |
|-----------------------------|---------------------------|-----------------------|----------------------|--------------------|
| City of Gloversville | 1 | 0 | 0 | 0 |
| City of Johnstown | 0 | 0 | 0 | 0 |
| Town of Bleecker | 3 | 1 | 1 | 0 |
| Town of Broadalbin | 3 | 2 | 2 | 0 |
| Town of Caroga | 1 | 0 | 0 | 0 |
| Town of Ephratah | 3 | 2 | 2 | 0 |
| Town of Johnstown | 0 | 4 | 4 | 0 |
| Town of Mayfield | 1 | 2 | 2 | 0 |
| Town of Northampton | 0 | 0 | 0 | 0 |
| Town of Oppenheim | 0 | 1 | 1 | 0 |
| Town of Perth | 3*** | 2 | 2 | 0 |
| Town of Stratford | 3 | 4 | 3 | 1 |
| Total: | 18 | 18 | 17 | 1 |

*** Town of Perth – 2 Corrections Due To Equalization Rate Change on Special Franchise Property.

V. Administrative Review Of Assessments

A. 2018 Board Of Assessment Review

| Municipality | Number of Complaints Filed |
|-----------------------------|-----------------------------------|
| City of Gloversville | 38 |
| City of Johnstown | 34 |
| Town of Bleecker | 11 |
| Town of Broadalbin | 15 |
| Town of Caroga | 19 |
| Town of Ephratah | 28 |
| Town of Johnstown | 15 |
| Town of Mayfield | 16 |
| Town of Northampton | 4 |
| Town of Oppenheim | 4 |
| Town of Perth | 2 |
| Town of Stratford | 17 |
| County Total: | 203 |

2V. Administrative Review Of Assessments

B1. 2018 Small Claims Assessment Review

| Municipality | Number of Complaints Filed |
|-----------------------------|-----------------------------------|
| City of Gloversville | 1 |
| City of Johnstown | 4 |
| Town of Bleecker | 0 |
| Town of Broadalbin | 0 |
| Town of Caroga | 0 |
| Town of Ephratah | 6 |
| Town of Johnstown | 0 |
| Town of Mayfield | 0 |
| Town of Northampton | 0 |
| Town of Oppenheim | 0 |
| Town of Perth | 0 |
| Town of Stratford | 0 |
| Total: | 11 |

VI. Department Goals

A. 2019 Department Goals

- ✚ We will be working toward having a method for taxpayer feedback on our Image Mate Online. The purpose would be to give the taxpayer a proactive means to participate in the assessment process, identifying inventory errors and other data.
- ✚ We will continue to scan the remaining Search Packets. Unfortunately we were unable to find a Vendor that could supply the scans to our specifications. We need this work to be accurate, legible and have files sizes that will work within our current software.
- ✚ Tax bills were put online through Image Mate with some of the School Districts that do not print through the County.
- ✚ We have been and will continue working with the Sheriff Department to fill in the missing 911 addresses in RPS. We have been examining prior years requests for addresses and identify the parcel numbers for those properties.

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