

Town of Parma

Real Property Tax Exemptions Administration

MARCH 2019



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Town of Parma

Audit Objective

Determine whether the Assessor properly administered select real property tax exemptions.

Key Findings

We reviewed properties with 147 agricultural, non-profit and not-for-profit, senior citizen, veteran and other exemptions.

The Assessor:

- Granted 28 exemptions (19 percent of those reviewed) without applications, renewal forms or other supporting documentation.
- Incorrectly calculated granted exemptions.
- Did not report the transfer of 10 (of 37) properties with exemptions to the County as required when the new owner was no longer eligible for the exemptions.

Key Recommendations

The Assessor should:

- Ensure granted exemptions are authorized, supported, accurately calculated and continue to meet eligibility requirements.
- Report the transfer of property with exemptions to the County to ensure the new owner is billed for the prorated share of taxes.

Town officials generally agreed with our recommendations and indicated they have initiated corrective action.

Background

The Town of Parma is located in Monroe County (County). The Town is governed by an elected Town Board (Board) composed of the Town Supervisor and four Board members.

The Board-appointed Town Assessor (Assessor) is responsible for granting and monitoring real property tax exemptions within the Town's boundaries. The Assessor determines the assessed values of properties for the assessment roll, which is then used to create the tax bills for the following year's tax rolls. The Assessor must retain documentation that properties are eligible for exemptions. The Assessor's clerk (clerk) assists with these responsibilities. The current clerk started in November 2017.

Quick Facts

2017 Total Parcels	6,510
2017 Total Exemptions	5,758
2017 Town Taxable Assessed Value	\$869 million

Audit Period

January 1, 2017 – October 4, 2018

Real Property Tax Exemptions Administration

In New York State (NYS), the real property tax is a tax based on the value of the real property. Counties, cities, towns, villages, school districts and special districts each raise money through the real property tax. The amount of a particular property's tax bill is determined by two things: the property's taxable assessment and the tax rates of the taxing jurisdictions in which the property is located. The assessment is determined by the assessor and should be based on the market value of the property less any applicable tax exemptions.

Real property is defined as land and any permanent structures attached to it. Though all real property in an assessing unit is assessed, not all of it is taxable. Some properties, such as religious or government owned properties are completely exempt from paying property taxes. Other properties are partially exempt, such as homes owned by veterans and senior citizens who qualify for a partial exemption, and land and buildings used for agricultural purposes. While some exemptions are mandated by NYS law, others are subject to local option and/or local determination of eligibility criteria. The tax rate is determined by the amount of the tax levy to be raised from all, or part, of an assessing unit, and the unit's total taxable assessed value. Therefore, the accuracy of the assessment roll is essential for fair and equitable property taxation.

How Does the Assessor Properly Administer Exemptions?

Granted exemptions reduce the taxable assessed value of a property and, therefore, the owner's tax payment. To ensure the Town's tax levy is fair and equitable, it is important that the assessor verify that every exemption is legitimate. To properly administer real property tax exemptions, the assessor needs to:

- Ensure property owners submit completed applications with proper supporting documentation and meet eligibility requirements.¹
- Verify that exemption amounts are properly calculated in the Real Property Tax System.
- Annually certify the assessment roll as accurate and complete for all exemptions.
- Periodically verify that those granted exemptions continue to qualify for them.
- Retain supporting documentation for granted exemptions and consult with the NYS Office of Real Property Tax Services (ORPTS), as necessary, for technical assistance.

¹ See Appendix A for additional information regarding eligibility requirements.

- Notify the county when a property with an exemption transfers to a new owner who does not qualify for the exemption to ensure the new owner is billed for the prorated share of taxes.
- Remove exemptions when a property with exemptions transfers to a new owner who does not qualify for the exemptions.

The Assessor Did Not Ensure Property Tax Exemptions Were Appropriate

The Town granted a total of 1,479 non-NYS STAR property tax exemptions for non-municipal-owned property on the 2017 assessment roll, collectively reducing the Town’s 2018 taxable assessed value by more than \$89.02 million. We reviewed 147 exemptions totaling \$38.68 million and identified issues with 70 exemptions totaling \$22.46 million (58 percent).

Figure 1: 2017 Real Property Tax Exemptions

Type of Exemption	Total Exemptions ^a	Total Town Exemption Value ^a	Total Number of Exemptions Tested	Total Town Exempted Value Tested	Exceptions Identified From Records	Total Town Exempted Value Exceptions
Agricultural	187	\$21,834,069	60	\$10,558,370	42	\$8,192,730
Non-Profit and Not-for-Profit	23	\$19,638,100	14	\$18,889,800	9	\$13,661,500
Person With Disabilities	21	\$851,166	2	\$91,750	2	\$91,750
Senior Citizen	297	\$13,133,651	15	\$626,104	8	\$287,943
Veteran	917	\$25,329,475	52	\$1,427,514	9	\$229,327
Other	34	\$8,239,390	4	\$7,083,700	0	\$0
Total	1,479	\$89,025,851	147	\$38,677,238	70	\$22,463,250

^a Excludes STAR and municipal-owned property exemptions

Every exemption shifts the tax burden to the non-exempt properties. Therefore, the rate of exceptions noted above (48 percent) can cause inequity among taxpayers to the extent that exemptions are miscalculated or inappropriately granted.

Exemptions Lacked Applications and Supporting Documentation

We reviewed the files related to the 147 granted exemptions totaling \$38.68 million and found 28 (19 percent) totaling \$15.34 million in Town-exempted assessed value lacked one or more pieces of supporting documentation to determine eligibility or verify the accuracy of the exemption calculation. For

example, exemptions granted may have lacked the original application,² annual renewal form, soil group worksheet,³ income support, proof of age or proof of military service (Figure 2). These property owners received \$42,505 in 2018 Town tax reductions for these unsupported exemptions.

Figure 2: Insufficient Supporting Documentation

Type of Documentation	Number of Exemptions Lacking Documentation ^a	Total Town Exempt Value Lacking Documentation
Original Application^b	21	\$14,896,474
Renewal Application	2	\$89,180
Soil Group Worksheet	3	\$596,295
Proof of Income	2	\$67,700
Proof of Age	1	\$50,650
Veteran Status or Disability	1	\$16,620
Property Information	2	\$271,128

a Some exemptions were lacking multiple pieces of documentation
b or Assessor certification when acceptable in place of an application.

The Assessor Did Not Grant Income Based Exemptions Using Authorized Income Levels

The State establishes maximum income eligibility levels for senior citizen and person with disabilities exemptions and the Town has the option to adopt a level at or below these maximums. The Board adopted two local laws in 2007 that contained specific income eligibility requirements at the maximum levels allowed at that time for these exemptions. Since that time, the State increased the maximum income eligibility levels, but the Board did not update the authorized amounts in the local laws. We found that the Assessor was using the State’s updated maximum income levels to determine eligibility and calculate exemptions instead of the levels authorized by local law. The Assessor and Board members told us they were not aware that the specific income limits in the local laws were lower than the current State maximum amounts.

2 Generally, the NYS legal minimum retention period for real property tax exemption applications and supporting documentation is six years after the expiration of the exemption.

3 A soil group worksheet prepared by the Soil and Water Conservation District Office must be filed as part of the agricultural land exemption. The worksheet certifies the number of acres in each mineral or organic soil group for the parcel and is used to calculate the NYS certified soil productivity value for the parcel. The exemption amount is calculated based on this value.

For the 17 exemptions tested, we found six senior citizen and one person with disabilities exemptions were ineligible or incorrectly calculated. Because the Assessor was not using the Town-authorized income limits to determine exemption eligibility and amounts, there are likely other ineligible and incorrectly calculated exemptions in the senior citizen and person with disabilities exemptions not tested. For perspective, the Assessor granted 297 senior citizen exemptions with Town exempted assessed value totaling \$13.1 million and 21 person with disabilities exemptions with Town exempted assessed value totaling \$851,166.

Exemptions Were Calculated Incorrectly

Of the 119 exemptions with sufficient supporting documentation, we found that 42 (35 percent) totaling \$7.12 million in Town exempted assessed value (35 agricultural, three veteran, three senior citizen and one person with disabilities exemptions) were ineligible or incorrectly calculated.⁴

Of the 28 exemptions that lacked sufficient documentation, we were unable to determine if eight were correctly calculated. However, we were able to determine that 16 exemptions totaling \$13.87 million were calculated correctly if the property owners qualified for the exemptions. The remaining four exemptions (one agricultural and three senior citizen) totaling \$216,374 in Town exempted assessed value were ineligible or incorrectly calculated.⁵

For the senior citizen and person with disabilities exemptions, the Assessor did not use the income levels⁶ from local law. Two veteran exemptions were incorrect because they were misclassified using the wrong type of veteran exemption based on military service and one exemption was ineligible because the veteran resident was not the property owner.

One agricultural exemption was ineligible because the purpose of the building on the application⁷ did not meet eligibility requirements. The Assessor did not maintain any other documentation to support the eligibility, but told us that the building was used for qualifying agricultural storage.

The other agricultural exemptions were incorrect because either the soil group worksheet information was incorrectly entered in the software used to calculate the exemption amount, or the incorrect number of eligible acres was used in the

4 Thirty-nine incorrectly calculated and three ineligible (includes the six senior citizen and one person with disabilities previously discussed)

5 Three incorrectly calculated and one ineligible

6 Refer to *The Assessor Did Not Grant Income Based Exemptions Using Authorized Income Levels*.

7 The application listed 'ag entertainment' as the proposed use of the building and additional supporting documentation noted the building would be placed over items in place for the use of a haunted house.

calculation. In addition, the Assessor did not use the assessment roll land values in the exemption calculations and instead consistently used a lower set dollar amount for ineligible land, which resulted in a higher exemption. Further, this incorrect method for calculating agricultural exemptions with ineligible land will result in additional incorrectly calculated agricultural exemptions beyond those tested. As a result, property owners whose property included ineligible land received a greater agricultural exemption than they were entitled to, with other property owners absorbing a greater share of levied taxes.

The incorrect and ineligible exemption calculations with sufficient support had a net exemption difference of \$1.07 million and those with insufficient support had a net exemption difference of \$60,755 for property owners in fiscal year 2018.

The Certification Process Was Incomplete

Although the Assessor certified that the assessment roll was accurate, including exemptions granted prior to his tenure, he did not review the exemptions granted by previous assessors to ensure the exemptions had the necessary supporting documentation, were correctly calculated and remained eligible. Additionally, the Assessor did not review the former clerk's work and did not sufficiently review the current clerk's work. Further, the Assessor did not require or maintain sufficient documentation for the exemptions he granted as detailed in the following examples.

- The Assessor does not periodically verify farm income when property owners submit their renewal forms.⁸ The Assessor told us that he last required verification of farm income in 2013, but typically does not retain this supporting documentation. Additionally, the Assessor expressed concern that he is approving income-driven exemptions without knowing whether the property owners' information is accurate and complete because he lacks the ability to verify income with an outside governmental entity. Assessors receive income verification for the STAR exemption from ORPTS; however, this information is not available for the agricultural, senior citizen and person with disabilities exemptions. The Assessor must rely on the supporting documentation provided by the property owners.
- Most of the non-veteran exemptions reviewed have annual renewal requirements. Property owners without renewal forms continued to receive the exemptions because the software automatically renews the exemption on the property until the assessor manually updates the system.
- Although the veteran exemptions do not require an annual renewal, the Assessor did not verify that these properties are still eligible for the

⁸ Although the renewal form does not require proof of income, the Assessor should periodically verify farm income to ensure the property remains eligible.

exemption. Additionally, the Assessor does not require a new application from property owners receiving a veteran exemption, as required, when they move to a different property within the Town or have a change in their disability rating. We found that the veteran exemptions with applications on file were 18 years old. When annual renewals are not required, it is especially important to periodically verify that properties are still eligible for the exemptions because the Town could inappropriately continue to grant an exemption to a property that has changed owners or status (i.e., no longer the primary residence).

The Assessor Did Not Notify the County When Transferred Property Had Exemptions

We reviewed all 62 properties transferred in 2017 with non-STAR exemptions totaling \$2.53 million in Town exempted value. We found the new owners were no longer eligible for the exemptions on 37 properties. The Assessor properly notified the County for proration of taxes for 27 of the properties, but did not notify the County for proration for 10 (16 percent) of the properties. The properties were not reported either due to errors or the Assessor's practices. For example, the Assessor told us that while he removes exemptions for future years, he does not report to the County or prorate taxes on transferred properties whose ownership was transferred to another member of the previous owner's family. Additionally, he does not report to the County or prorate taxes on transferred properties with agricultural exemptions transferred to known farmers. While these properties would likely still be eligible for the agricultural exemptions, the Assessor carried forward these agricultural exemptions without requiring the new owners to apply for the exemptions as required. As a result, a portion of the 2017 and all of the 2018 Town tax revenue for the 10 properties totaling \$1,065 was absorbed by other taxpayers.

We also found that the Assessor did not remove exemptions from 21 of the transferred properties on the 2018 assessment roll due to the clerk's errors of either entering the wrong year or no year to remove the exemptions in the software. The Assessor told us that he did not plan to prorate these exemptions for 2019 because it was his mistake to keep them on the roll. We estimate⁹ that not prorating these exemptions will result in \$1,684 in 2019 Town taxes being absorbed by other taxpayers.

⁹ Using the 2018 Town tax rate

What Do We Recommend?

The Assessor should:

1. Ensure all applicants provide adequate supporting documentation before granting correctly calculated exemptions and retain documentation to support eligibility for all exemptions.
2. Use the specific Board-authorized income sliding scale amounts when calculating low-income exemptions.
3. Ensure previously granted exemptions are supported, accurately calculated and continue to meet eligibility requirements.
4. Review the clerk's work.
5. Report the transfer of exempt property to the County and ensure the new owner is billed for the prorated share of taxes.
6. Ensure that all exemptions that are no longer valid are appropriately removed on the next assessment roll and report to the County the prorated taxes for exemptions not appropriately removed from the 2018 assessment roll.

The Board should:

7. Review income limits for senior citizen and person with disabilities exemptions and ensure that the limits the Board wants to allow have proper Board authorization.
8. Consult with the Town Attorney regarding recovery and the potential legal and financial impacts the Town may face from prior year's erroneous exemptions.

Appendix A: Specific Exemption Criteria

Agricultural — The agricultural exemption generally requires an average annual gross sales over the previous two years of \$10,000 for farms with seven or more acres of land, or \$50,000 for farms of less than seven acres. The agricultural exemption amount is calculated based on a NYS certified soil productivity value for each parcel. Property owners may receive an agricultural exemption if they lease acreage to eligible farmers. Certain newly constructed or reconstructed agricultural structures are allowed a 10-year property tax exemption from any increase in the property's assessed value resulting from the improvement. Property owners receiving the agricultural exemption, pursuant to Section 305 of the NYS Agriculture and Markets Law, are required to file a renewal form each year certifying the property remains eligible for the exemption and the operation continues to meet the income requirements. Although the renewal form does not require proof of income, assessors should be periodically verifying farm income to ensure the property remains eligible.

Non-Profits and Not-for-Profits — The requirements related to these exemptions vary, but generally require the property be owned by a non-profit corporation or association organized or conducted for specified purposes and used exclusively for these purposes. Most owners must file an application prescribed by ORPTS or comparable application form. If neither type of form is filled, the assessor may grant the exemption provided he personally inspects the property and certifies in writing that it satisfies all of the requirements for exemption. Some exemptions require annual renewal applications.

Senior Citizen — The exemption requires the property be used exclusively for residential purposes and owned by a person 65 years or older (with some familial exceptions) for a consecutive 12 months (unless an exception applies) with varying income limits established by each municipality. Residents receiving the senior citizen exemption are required to file a renewal form each year, along with supporting documentation to show their income is below the threshold. NYS Real Property Tax Law also allows income deductions, such as certain medical expenses, to be considered in calculating the exemption amount when adopted by local law. Furthermore, all owners or trustees of a property must meet the requirements to be eligible for the exemption, unless the property is retained for life use by a person otherwise eligible for the exemption. Corporations cannot meet requirements for the senior citizen exemption.

Person with Disabilities — The person with disabilities exemption requires that the property be used exclusively for residential purposes and owned or occupied by one or more individuals with a documented disability and income below limits established by each municipality. Residents receiving the exemptions are required to file a renewal form each year along with supporting documentation that income is below the threshold. Furthermore, local law allows for an exemption for an improvement on residential property to the extent of any increase in valuation when used for facilitating and accommodating use and

access by a resident owner who is physically disabled or if a physically disabled member of the household resides at the property.

Veteran — The requirements related to veteran exemptions vary, but typically include that the exempted property be the primary residence of, and owned by, a veteran (or a qualifying family member) of the United States Armed Services who actively served during certain eligible time frames or received an expeditionary medal and was discharged under honorable conditions. These exemptions include amounts for wartime or Cold War service, with increased exemption amounts for combat service. Towns may pass local laws that establish these exemptions, as well as raise or lower the maximum amount that a single property may be exempt from. Furthermore, a disabled veteran may receive an additional exemption based on supporting documentation.

Appendix B: Response From Town Officials



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2/15/2019

RE: Town Of Parma
Real Property Tax Exemption Administration Audit
2018-223

Dear Mr. Grant,

The Town of Parma would like to thank the New York States Comptroller's Office for their time spent auditing the Assessor's Office and Exemption Records. It is our opinion; the Auditors did a thorough and professional job and as is with any Audit, have found areas that need improvement. We are pleased that there were no ethical issues found within the Assessor's office and we appreciate the Auditors recommendations, guidance and helpful suggestions within the areas that were recognized as improvement opportunities.

In review of the following key findings:

- Exemptions were granted without applications, renewal forms or other supporting documentation.
- Some Exemptions were incorrectly calculated.
- Some properties that had transferred with exemptions were not reported to the County, when the new owner was no longer eligible for the previous exemptions.

Incorporating the key recommendations from the Auditors: The Assessor Should;

- Ensure granted exemptions are authorized, supported, accurately calculated and continue to meet eligibility requirements.
- Report the transfer of property with exemptions to the County to ensure the new owner is billed for prorated share of taxes.

The Assessor has put in place the following corrective action plan to address the key findings from the audit report.

1. Exemptions were granted without applications, renewal forms or other supporting documentation.

- A. Though it is the Assessors belief that no exemptions were granted without some form of documentation, through the Audit process; original applications, original agricultural soil maps and renewal applications could not be found. Some were within the last 10 years, while many go back to the 1990's and beyond. The Assessor's office is currently going through all exemptions and scanning all applications and renewals electronically, which will better organize our exemption process and identify missing documentation. Due to the current staffing of the Assessor's office, this is a lengthy process, but one that is currently being worked on and will improve our exemption process and record keeping. The current exemptions identified through the audit that were missing information are currently being corrected.
- B. The Assessor has recently updated the "Owner Transfer Letter" that is sent to all new property owners in the town, with the statement that ALL EXEMPTIONS from the previous owner will be removed and based on certain exemptions, may subject the property to a tax relevy.
- C. It is not required to verify income limits for farm exemption renewals. Even though this is not required, the Assessor has requested income information for renewals when he has felt the need to do so in the past. It has been recommended by the Auditors, the Assessor should request verification of income more frequently. Due to the fact we have already started the renewal process for 2019, The Assessor will require proof of income, and new lease agreements where applicable for the 2020 Tax Roll for ALL Farm Exemption Renewals.
- D. The level of double checking the exemption paperwork within the office has been at a low rate for various reasons. Starting immediately, the majority of all new and renewal exemptions will be reviewed by two people, this should minimize significantly the opportunity for missing documentation.
- E. It has been a common practice within the Town and many other Towns, that when a resident who moves within the town from one property to another such as one possibly right next door, that the Assessor did not require the resident to fill out new exemption applications and would move the prior exemptions over to the new property and remove them from the prior property. Starting immediately, all residents will be required to fill out new applications for their new residence for all exemptions they are entitled to. Without the NEW applications, the exemptions will not be granted.

2. Some Exemptions were incorrectly calculated.

- A. The Assessors, both prior and current have always used a set value amount for the Prime Land and the ineligible land when calculating the Farm exemption. In review of this process, it was noted that some Towns do it similar to Parma, while others use the current Prime land value within the specific neighborhood. Over the years the Parma Assessor has increased the Prime value amount when Farm sales indicated the need to do so. Through the audit review and discussion with the auditors, it was recommended the Town should use the current Prime land value that is used on all the properties within each neighborhood. The Assessor has agreed and will recalculate all the Farm exemptions using the current Prime land value within the specific neighborhood for the 2019 Tax Roll. When Land Tables are revalued in the future, the Farm exemption will also be adjusted and recalculated.

B. Unfortunately there were some exemptions that were truly miscalculated. All exemptions that were identified have been corrected for the 2019 Tax Roll. Two Veterans exemptions have been corrected and verified based on calls to the local Veterans association. The Sr. Citizen and Disability exemptions actually were calculated correctly, but the Town Board never passed a resolution establishing the current income limits being used. The Town Board is in the process of establishing local laws to follow the current income limits being used by the Assessor. As stated in item "D" of section 1, the level of double checking the exemption paperwork within the office has been at a low rate for various reasons. Starting immediately, the majority of all new and renewal exemptions will be reviewed by two people, this should minimize significantly the opportunity for a miscalculation happening.

3. Some properties that had transferred with exemptions were not reported to the County, when the new owner was no longer eligible for the previous exemptions.

A. The Town does prorate taxes and report them to the County. There were a total of 10 properties that were not reported. It has been a common practice within the Town, with both prior Assessors and the current Assessor that The Town did not prorate an exemption and report it to the County when a family member took ownership of the property due to a death of the prior owner who was a family member, typically the father or mother. Another type would be, when a current farmer sold to another current farmer and the "use" of the property was still going to be farmed. Starting immediately, the Assessor will remove ALL Exemptions and Require NEW applications when applicable. He will prorate all prior exemptions when applicable regardless of relationship to the prior owner and report them to the County.

B. There were 21 properties that had exemptions granted that should have been removed, but the wrong term year was entered. The Assessor had an issue with prorating those exemptions and even questioned if he could legally, considering the time that had passed. After talking to the County Director for Real Property, The Assessor informed the Auditors in our Closing meeting, he will be prorating the 21 properties that had the wrong term year entered.

In closing I would like to once again; thank the Auditors for their professionalism and their recommendations. As stated earlier, an Audit typically finds areas that need improvement and we appreciate the opportunity to make our exemption process better. The corrective actions being put in place and taken by the Assessor's office to address the key findings will improve the exemption process. The process of scanning all of our exemption applications and supporting documents will only enhance our record keeping and minimize the amount of records not found or incomplete.

Town Supervisor,

Town Assessor,

Jack Barton

Donald Wells

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials and reviewed Board minutes and local legislation to gain an understanding of the property tax exemption process and recordkeeping requirements.
- We reviewed Town laws and resolutions to determine whether the types of property exemptions granted on the 2017 assessment roll were authorized.
- We reviewed the exemptions granted for the 2017 assessment roll, which was used to generate 2018 taxes. From the total exemptions, we removed STAR exemptions (applied to school district taxes and overseen by the State) and municipal-owned property. From the remaining exemptions, we calculated the Town's exemption value as a percentage of the overall assessment. We then:
 - Selected a judgmental sample of all 24 properties with exemptions in the 80-99 percent range with Town exempted value totaling \$2.50 million.
 - Judgmentally selected all 45 remaining exemptions with Town exempted value over \$200,000 totaling \$33.16 million.
 - From the remaining exemptions, we randomly selected 5 percent each of agricultural (nine exemptions with Town exempted value totaling \$823,923), senior citizen (15 exemptions with Town exempted value totaling \$626,104), and veteran exemptions (46 exemptions with Town exempted value totaling \$1.20 million) because the total of the exemptions for these categories represented 96 percent of the remaining exemptions.
 - Judgmentally selected all six exemptions with the Town exempted value totaling \$273,768 of Town officials and employees not included in the other samples.
 - Randomly selected two person with disabilities exemptions (10 percent of these exemptions) totaling \$91,750 because the Assessor was not using the local law-adopted sliding scale.
- For these 147 selected exemptions, we reviewed available documentation supporting the eligibility and calculation of the exemption to determine whether the exemptions had supporting documentation (such as applications, renewal forms, soil group worksheets, income support, proof of age, proof of military service and proof of disability), met eligibility requirements, were properly calculated and properly coded. We recalculated the exemption amounts and calculated the tax dollar effect of any exceptions.

-
- We reviewed all 62 properties that transferred ownership in 2017 with non-Star exemptions. We inquired with the Assessor to determine whether he notifies the County of these transfers and whether taxes are prorated. We also reviewed documentation of County notification.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/localgov/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/localgov/costsavings/index.htm

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/localgov/academy/index.htm

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