

**THE TOWNS OF LEWISTON AND PORTER  
Joint Reassessment Project**

**“UNDERSTANDING THE REASSESSMENT PROCESS  
AND PROJECT ORIENTATION”**

**1. Introduction:**

The purpose of the presentation is to take property owners through the various reassessment project phases.

Town of Lewiston Assessor: Linda Johnson

Town of Porter Assessor: Lena Villella

**2. History:**

The last Townwide Reassessments:

Lewiston – 2000 (Maintained Full Value through 2005)

Porter – 2000 (Maintained Full Value through 2007)

Current level of Assessment:

Lewiston – 43%

Porter – 47%

**3. Department Functions:**

- a. Maintaining assessment roll, building permits, grievances, sales transactions, inventory data, etc.
- b. Processing Exemptions: STAR, Senior, Veterans, Disability, etc.
- c. Filing of Assessment Roll
- d. Assisting the Public with Information
- e. Processing a variety of reports for the Towns of Lewiston and Porter Departments

July 2024

Date: July 2024

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	Mrs. Smith	Mrs. Jones	Total Taxes Collected
Assessment Prior to Reassessment	\$100,000	\$100,000	
Taxes Prior to Reassessment	\$2,000	\$2,000	\$4,000
Assessment Following Reassessment	\$300,000	\$150,000	
Taxes Following Reassessment	\$2,667	\$1,333	\$4,000
Difference in Taxes	\$667	(\$667)	\$-0-

**4. Why Conduct a Reassessment?**

NYS Office of Real Property Tax Services and the International Association of Assessing Officers (IAAO) recommend reappraisal of all parcels at least once every 4-6 years.

Properties appreciate and depreciate at different rates.

Periodic reassessment ensures property owners are ONLY paying their fair share of the tax burden.

**NYS Real Property Tax Law Section 305 states** that all properties must be assessed uniformly.  
100% Full Market Value

Assessment is the most easily understood.

**Exemptions:**

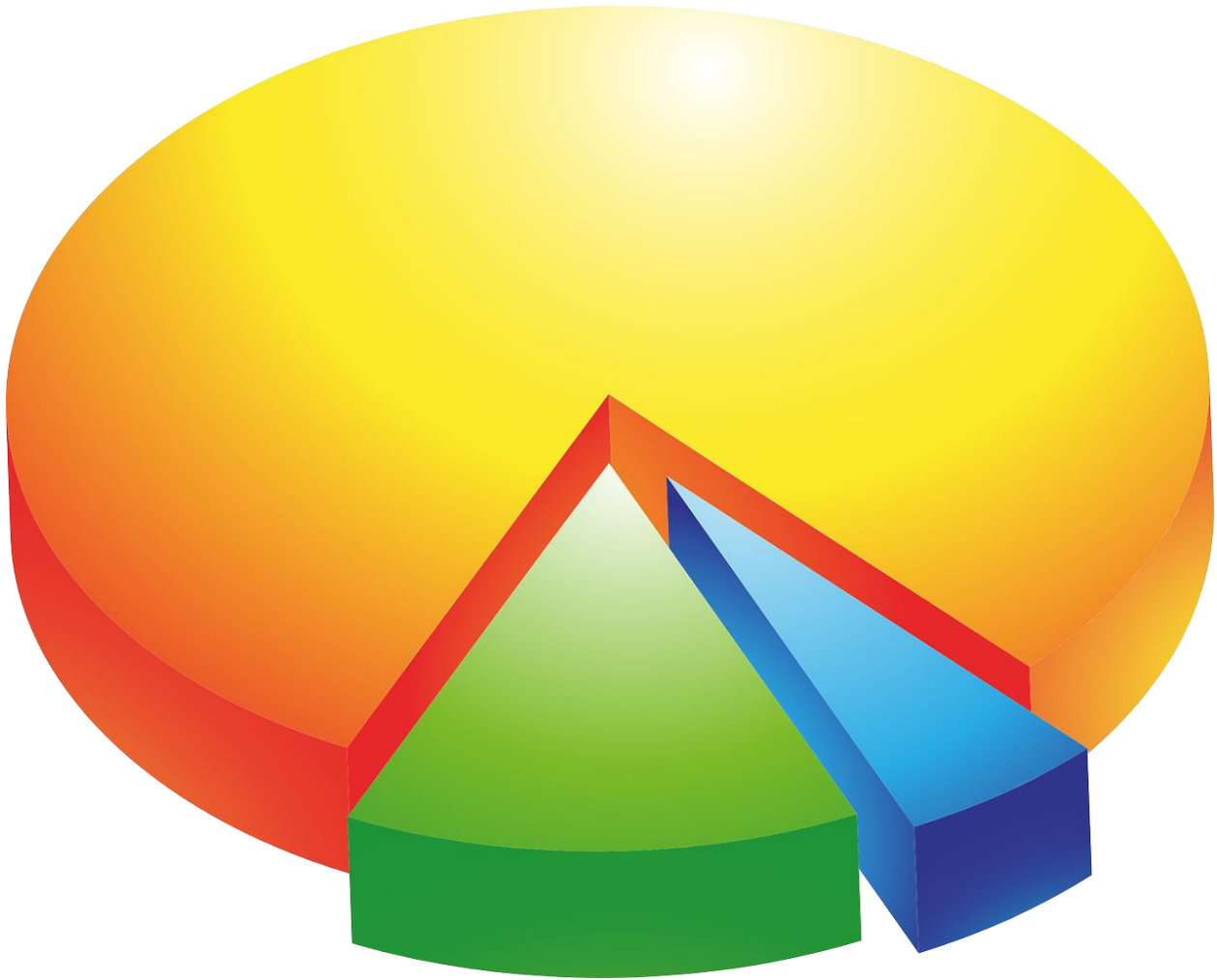
Current Enhanced Star Exemption Value:

\$38,640 (Lewiston)

\$44,190 (Porter)

Senior STAR Exemption Value @100%: \$84,000+/-

Local Municipalities at Full Value:   City of Lockport – Annually Updates  
  Town of Cambria – Annual Updates  
  Town of Lockport – Annually Updates  
  Town of Niagara – Currently Conducting a Project



Budgets/Levies (pie above) are collected based on taxable assessed value. No matter the size of each “slice” the entire “pie” must be collected.

Reassessment does not make the “pie” bigger, it merely redistributes the size of each “slice.”

The fairest way to ensure that each “slice” is fair is to create the most equitable value of each “slice.” This will ensure that no one is contributing/paying too much or too little towards the entire “pie.”

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#### **Overview of Project – Timeline of Events**

- Data Verification/Collection (Summer 2024 – Spring 2025)
- Digital Photographs (Fall - Winter 2024)
- Residential Property Inventory Data Survey – Postcard Mailing (Summer 2025)
- Commercial Property Income and Expenses Survey Mailing (Summer 2025)
- Valuation Process (Fall - Winter 2025)
- Notification of New Assessments to Property Owners (March 2026)
- Web Videos – (February - March 2026)
- New Full Value Assessments, Informal Review Process, Informal Reviews (March 2026)
- Notification of Decisions From Informal Review Process (May 2026)
- Board of Assessment Review Process (May 2026)
- Notification of Decisions from BAR (June 2026)
- Final Assessment Roll Filed (July 1, 2026)
- New Assessments Applied to:
  - School Taxes – September 2026
  - Town/County Taxes – January 2027
  - Village Taxes – July 2027

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**5. Property Inventory Collection:**

- a. Aerial Imagery
  - i. No on-site visits unless requested and authorized by the property owner
  - ii. Digital Property Sketches
  - iii. Square Foot Living Area Determinations
  - iv. Quality Control Process
  - v. Property Owner Input – Data Review
  - vi. PROS Website

**6. Full Value Assessment:**

- a. (Residential)
  - i. The systematic process of reviewing and analyzing market data within specific neighborhoods to determine trends.
  - ii. Computerized valuation of all properties utilizing current sales data.
  - iii. Professional, experienced appraisers reviewing new full-value property assessments, taking into consideration condition, location factors, etc.
  - iv. Monitoring of current sales listing and closed activity to track trends
  - v. Consistency within neighborhoods/streets

**7. Valuation of Commercial Property:**

- a. Cost Approach-Land + Depreciated Replacement Cost
- b. Market Approach-Sales
- c. Income Approach-Rents/Expenses
- d. Current use
- e. Utility/Desirability
- f. Land-to Building Ratio
- g. Units (Apartments, Pumps, Storage units, etc.)

**8. Mailing of New Assessments – Assessment Disclosure Notice**

- a. Hypothetical Tax Implication – If the new assessments were in place in the prior year’s budgets and levies – what would the potential tax liability be.
- b. See Sample Notice

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**9. Informal Review Process:**

- a. After receipt of the New Full Value Assessment (March 2026) opportunity to challenge the new assessed value.
- b. “Could I sell my property for the new full value assessment”
- c. Process – Informal Review Portal – PROS Website
- d. Assessment Staff Reviews Information Provided and Determine if a change is warranted
- e. Decision Notices Mailed
- f. If satisfied – no further action is necessary. If not satisfied, move on to the BAR process

**10. BAR Process:**

- a. BAR – Board of Assessment Review
- b. Formal Grievance Process
- c. Available Annually to all Property Owners – regardless of a reassessment
- d. BAR Members – Local Community Property Owners Appointed by the Town Boards.
- e. BAR Decisions are Independent of the Assessor

**11. Small Claims and Article 7 Process:**

- a. Small Claims – Residential Properties – 1, 2 and 3 Family Types
- b. Article 7 – Commercial and Vacant Land Properties

## **GLOSSARY OF TERMS**

Set forth below are terms with definitions that have been modified for practical application. The reader may find different definitions from other published documents; however, concepts should be the same.

**Assessment** - This represents a property assessment in dollars, which is placed on the assessment roll according to each SBL. Tax levies are then compared to the total assessment to create a tax rate.

**Assessors Level of Assessment** - This is the determined level of assessment at which the local taxing jurisdiction or assessor's office determines their level which converts assessments to a uniform percentage of market value. The level of assessments can be different than equalization rates.

**Building Style** - For residential properties, this denotes the style of home which is often used as a criteria and yardstick for comparability. The style of homes varies considerably but includes Old Style, Cape Cod, Ranch, Colonial, Split Level, etc.

**Equalization Rate** - The New York State Office of Real Property Tax Services (ORPTS) annually samples all types of properties in given communities. From appraisals and sales, which are compared to assessments, weighted ratios are determined. State equalization rates have many uses, one of which is a yardstick that converts assessments to a market value standard.

**Exemptions** - Exemptions is a word to describe an assessment reduction where legally warranted. There are many types of exemptions, including but not limited to veterans' exemptions, old age exemptions, industrial development agency exemptions, and local authorized exemptions under state law.

**Final Roll Filing** – In the Towns of Lewiston and Porter, July 1st of each year represents the date on which the roll is final. No changes can be made subsequent to this date, except for those authorized by the courts.

**Grievance Day** – In the Towns of Lewiston and Porter, it is late May when property owners can protest their assessment before an independent grievance board. Typically, the fourth Tuesday in May.

**Market Value** - Market value in the real estate world represents the price at which real estate will sell for considering willing sellers and buyers, transacting a contract at arm's length. Normal marketing time to create a sale between non-relatives is presumed.

**Property Class** - All properties in New York receive three-digit numbers identifying their use. For example, residential single-family homes are known as 210.



**Residential Ratios** - This is the rate determined by ORPTS through sample residential sales compared to assessments. A weighted average is computed and published annually.

**SBL** - Section, Block, and Lot, a legal description taken from tax maps that identify each legal tax entity.

**SFLA** - The computed square footage of a building or home considering outside dimensions.

**Swis Code** - This is a six-digit code used throughout New York State to identify incorporated communities.

## **GLOSSARY OF TERMS**

(continued)

**Tax Levy** - This is the total budget or the amount of money that elected officials or board members resolve annually that must be raised to run government and school districts.

**Tax Map** - An official map showing the metes and boundaries of properties. New York State has a uniform mapping system which was instituted statewide approximately 20 years ago. The maps for area localities are currently maintained by Niagara County. A property is identified on these maps by its SBL number.

**Tax Rate** - This is a dollar amount expressed per 1,000 and represents the entire levy to be raised in any community divided by the total taxable assessment roll.

**Tentative Roll Date** - This is the date on which the preliminary assessment roll is filed, by publication in the official newspaper of the community. Assessments can be modified after the tentative roll has been filed. In the Towns of Lewiston and Porter the tentative roll date is May 1<sup>st</sup> of each year.

**Year Built** - As opposed to an effective age of real estate, the year built is the date in which the building was constructed.

