



The Nuts and Bolts of
Tax Administration
Genesee County, New York



Genesee County, New York



Census Data

Population – 58,388

Households – 24,213

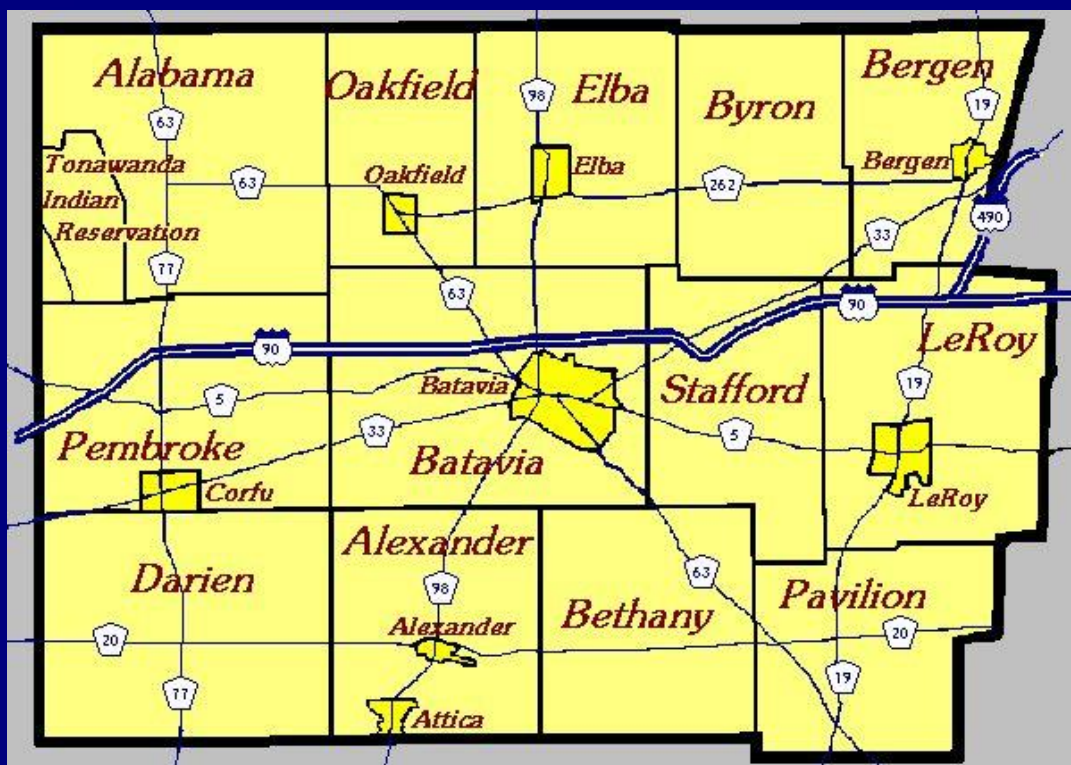
Owner Occupied – 73.4%

Employment Rate – 60.7%

Median HH Income - \$68,178



Genesee County, New York



Municipalities

13 Towns

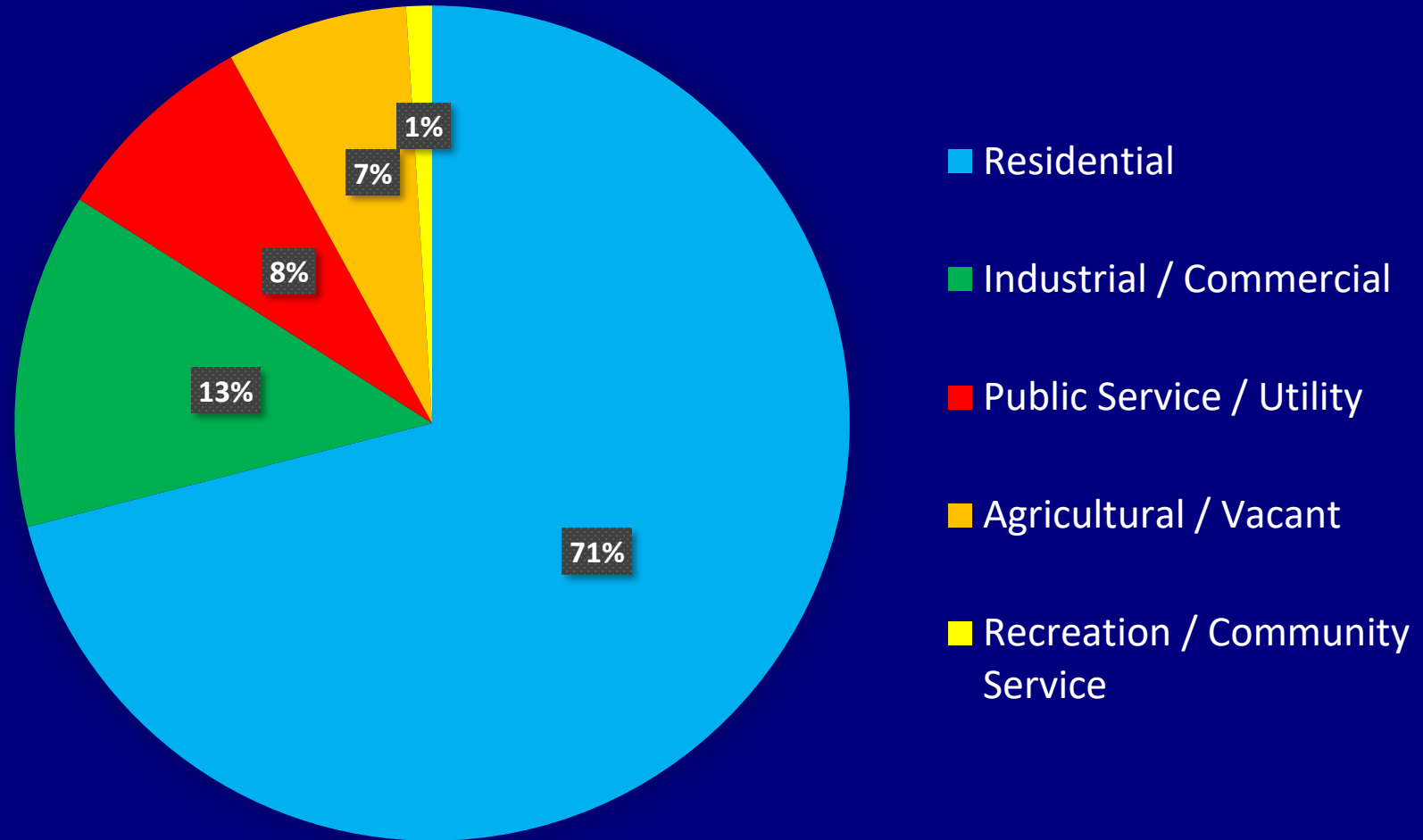
7 Villages

1 City

8 School Districts (+9 schools that extend into the county)



Property Tax Base





Largest Taxpayers

<u>Company Name</u>	<u>Property Type</u>	<u>Eq Taxable Value</u>
National Grid	Utility	\$108,953,383
Empire Pipeline	Utility	\$48,000,350
National Fuel	Utility	\$30,139,901
CSX Transportation	Railroad	\$20,690,491
Rochester Gas & Electric	Utility	\$19,445,329
Darien Lake	Recreation	\$12,258,719
Batavian Realty	Nursing Home	\$11,100,000
Walmart	Retail	\$10,851,613
Time Warner Cable	Utility	\$9,323,985
Target	Retail	\$7,202,400



Historic Tax Information

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
County Tax Rate	\$10.11 / 1,000	\$9.80 / 1,000	\$9.18 / 1,000	\$8.45 / 1,000	\$8.08 / 1,000
County Levy	\$31,051,658	\$31,451,727	\$31,451,727	\$32,080,762	\$32,722,377
Eq Taxable Value	\$3,070,629,225	\$3,208,027,800	\$3,427,706,851	\$3,798,141,405	\$4,051,890,621
Total Tax Warrant	\$45,540,040	\$46,747,911	\$47,410,181	\$48,874,726	\$51,047,549
Uncollected April 1 st	6.69%	5.38%	4.24%	4.04%	4.22%
Uncollected Dec 31 st	2.65%	2.45%	1.65%	1.73%	N/A

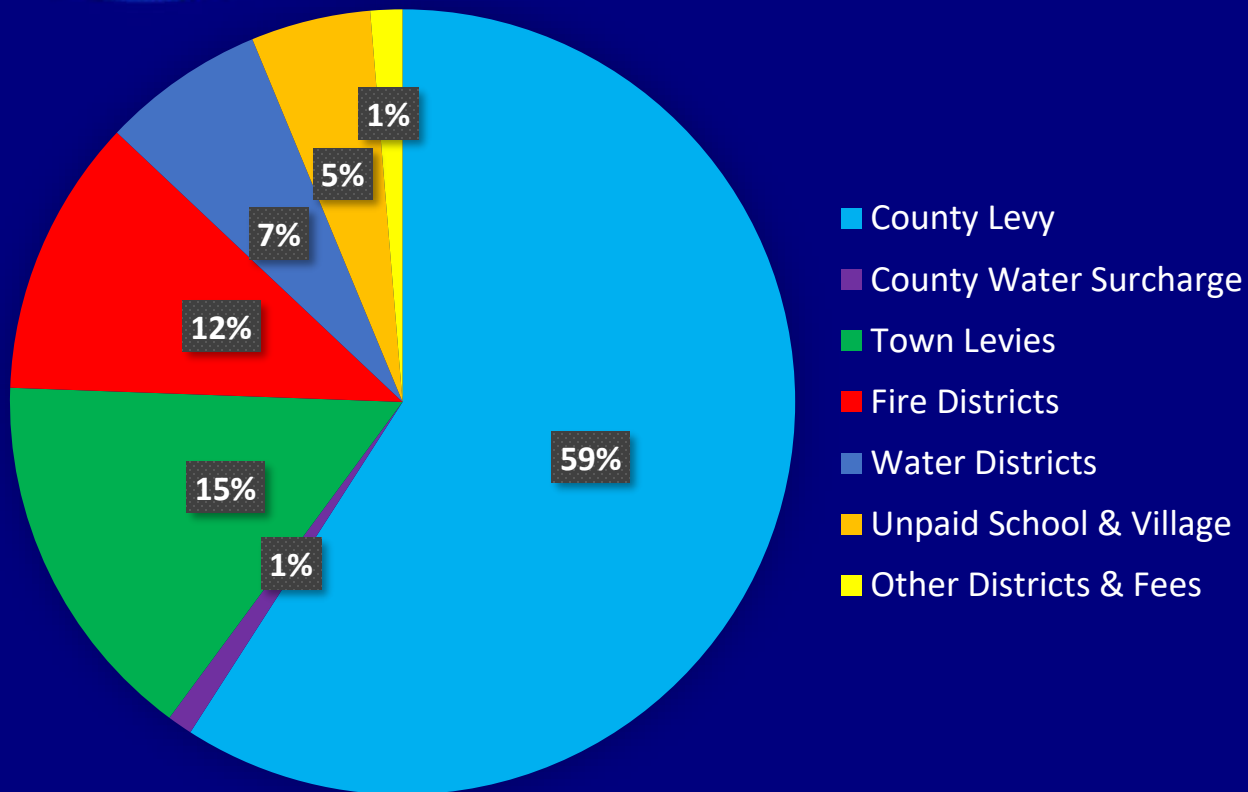


Genesee County Treasurer's Office

- Delinquent Tax Collection
- Foreclosure
- Payroll
- Accounts Payable
- Accounts Receivable
- Banking
- Investments
- Certificates of Residence
- Accounting / Bookkeeping
- School Tax Collection (1 by agreement)
- Debt issuances
- Assistance with County Budget
- Public Administrator
- Real Property Tax Administration
 - Tax Bill Preparation
 - Tax Map Maintenance
 - Assessment Support Services



Town & County Tax Bills



- County Taxes
 - County Levy
 - Water Surcharge
- Town Taxes
 - Town Levy
 - Fire Districts
 - Water Districts
 - Sewer Districts
 - Lighting Districts
 - Public Library
 - Demolition / Property Maintenance
- Unpaid School Taxes
- Unpaid Village Taxes
- Unpaid Sewer & Water
- Ag Conversion Penalties



Tax Bill Creation

- The Treasurer's Office gathers all of the necessary information
 - Town budgets, fire district budgets, unpaid sewer and water, unpaid school and village taxes, county water surcharge amounts, etc.
- Tax warrants are prepared by the Treasurer's Office and approved by the County Legislature
- Tax bill data files are created by the Treasurer's Office and are sent to a print vendor to create and print the tax bills
- Most towns elect to have the print company prepare and deliver the majority of their bills directly to the post office
 - Multiple bills with the same owner are combined and mailed together
- Bills with an escrow are pulled out separately for the towns to compare with their escrow request lists
- Roll Section 5, 6, and 7 bills are pulled out separately to be mailed by the Treasurer's Office

R. Borkholder, Collector
Alabama Town Hall
2218 Judge Road
Oakfield, NY 14125

182000 7.-1-10.12 000001 1
Abramo Donald A
1740 Roberts Rd
Basom, NY 14013

**2024 Tax Bill
County of Genesee Town of Alabama**

BANK CODE	BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
	000001		1 OF 1	1	
FISCAL YEAR		WARRANT DATED		SWIS CODE	
1/1/2024 - 12/31/2024		12/13/2023		182000	
ESTIMATED STATE AID					
CNTY	22	188	608	SEE REVERSE SIDE FOR MORE INFORMATION	
TOWN	216	000			

FOR YOUR INFORMATION

If taxes are not paid by 2/29/24 a reminder letter will be mailed and an additional \$2.00 will be charged. After 3/31/24 all outstanding taxes must be paid through the County Treasurer's Office. Payment can also be made online either by credit card or by electronic check at the following link: <https://genesee.go2gov.net/faces/search.jsp>

IN Mon, Wed & Thurs: 8AM-Noon & 1-4PM
PERSON Tues 9AM-2PM & 5-7PM. Paying w/ cash?
PAYMENT Please bring exact change.

*** PRIOR YEAR TAXES REMAIN UNPAID ! ***

PROPERTY DESCRIPTION & LOCATION		EXEMPTION	TAX PURPOSE	VALUE	EXEMPTION	TAX PURPOSE	VALUE
TAX MAP NO.	182000 7.-1-10.12	Dis & Lim	COUNTY	14,850			
LOCATION	1740 Roberts Rd			Full Value:			
DIMENSIONS	FR FT: 323.00 ACRES: 4.90						
SCHOOL DIST	Oakfield-Alabama						
PROPERTY CLASS	Mfg housing						

THE ASSESSOR ESTIMATES THE FULL MARKET VALUE OF THIS PROPERTY AT: 99000
THE UNIFORM PERCENTAGE OF VALUE USED TO ESTABLISH ASSESSMENTS IS: 100.00%
THE ASSESSED VALUE OF THIS PROPERTY IS: 99000

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1,000	TAX AMOUNT
NYS MEDICAID MANDATE	9,855,863	11.3	84,150.00	2.432354	204.68
COUNTY OF GENESEE	22,866,514	-1.6	84,150.00	5.630099	473.77
TOWN OF ALABAMA	317,565	2.0	99,000.00	2.568675	254.30
SCHOOL RELEVY					1,983.95
Alabama fire	105,876	2.0	99,000.00	.656364	64.98
Water District 2			2.00	382.069335	764.14

LATE PAYMENT SCHEDULE ON TOTAL TAX DUE			Total tax due reflects a reminder letter fee. See above for information.	TOTAL TAX DUE BY	TOTAL TAX DUE
IF PAID BY	02/29/2024	03/31/2024			
PENALTY	37.46	78.92		01/31/2024	3,745.82
TOTAL DUE	3,783.28	3,822.74			

TAXPAYER'S COPY

BILL NO. 000001 TAX MAP NO. 182000 7.-1-10.12 ACCOUNT BANK CODE
LOCATION 1740 Roberts Rd

Total tax due reflects a reminder letter fee. See above for information.

IF CHECK HERE IF RECEIPT REQUIRED

DUE BY	AMOUNT
01/31/2024	3,745.82

TEAR AT PERFORMANCE RETURN LOWER PORTION WITH PAYMENT

MAKE CHECKS, DRAFTS OR MONEY ORDERS PAYABLE TO:
R. Borkholder, Collector
Alabama Town Hall
2218 Judge Road
Oakfield, NY 14125

2024 Tax Bill
County of Genesee Town of Alabama
*182000 7.-1-10.12 000001
Abramo Donald A **
1740 Roberts Rd
Basom, NY 14013

TAXES PAID BY _____ REC'D BY & DATE _____

RETURN THIS PORTION WITH YOUR PAYMENT



Roll Section 5, 6, & 7

- Roll Section 5, 6, and 7 bills are mailed and collected by the Treasurer's Office
- These are bills for utility and railroad parcels
- This allows these companies that are typically located within multiple towns in the county to make a single payment to the county instead of having to pay each town separately

Genesee County Treasurer
 County Building #1
 15 Main Street
 Batavia NY 14020



182000 620.000-0000-637.250/1882 000994 994
 Empire Telephone Co.
 34 Main St
 Prattsburg, NY 14873



2024 Tax Bill County of Genesee Town of Alabama

BANK CODE	BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
	000994		1 OF 1	6	
FISCAL YEAR			WARRANT DATED		SWIS CODE
1/1/2024 - 12/31/2024			12/13/2023		182000
ESTIMATED STATE AID					
CNTY	22,188,608				SEE REVERSE SIDE FOR MORE INFORMATION
TOWN	216,000				
FOR YOUR INFORMATION					

If taxes are not paid by 2/29/24 a reminder letter will be mailed and an additional \$2.00 will be charged. After 3/31/24 all outstanding taxes must be paid through the County Treasurer's Office. Payment can also be made online either by credit card or by electronic check at the following link: <https://genesee.go2gov.net/faces/search.jsp>

IN Make payment to:
 PERSON Genesee County Treasurer
 PAYMENT



Town Collection

- Town and County taxes are collected by the towns from January – March
- Towns collect payments locally, in all of our towns the Town Clerk is also designated as the Town Tax Collector
- Towns issue a public notice in the paper regarding their tax collection period prior to the start of collections
- Taxes are collected and deposited into a separate tax collector bank account
- Many towns utilize the county's online payment website
- Taxes can be paid without interest by January 31st
- Unpaid taxes accrue 1% interest per month during this period
- Towns send a reminder notice at the beginning of March for any parcels that remain unpaid at that time
- Town Clerk's first make payment to the Town Supervisor for the Town's share of the tax warrant when they have collected a sufficient amount of taxes
- Once the town has received their full tax warrant amount then payments are made to the Treasurer's Office on the 15th of each month or when the taxes on account are close to exceeding the collector's insured limit



Tax Collection System

- The county pays for a tax collection system that is also utilized by all of the towns
- Each town has access to their specific parcels during their collection period
- Town Clerk's and their staff enter payments in the tax collection system

Genesee TaxOffice

Welcome KEVIN ANDREWS (QPRINT) Logout

Alternate: LRT22.-1-55.112 Account: 1836890220000001055112 Billing: 0 Search Go

ANDREWS KEVIN J Overview Bills Payments Notes History View Documents

Town: LRT School: LER LEROY CENTRAL SCHOOL

Most Recent Owner - 12/17/2013 ANDREWS KEVIN J ANDREWS ALEXANDRA 7768 OATKA TRAIL LEROY, NY 14482

Contact Information Edit

Land Improvement Homestead 20,400 Non-Homestead 0 Total 120,400

Cause # Adjustment Start Bankruptcy # Journal Entry End Exempt Lien Code Due Freeze N

Tax Unit	Original Base Tax	Tax Sale Amount	Adjusted Base Tax	Base	P&I	Attorney Fee	Total
LRS	447.69	447.69	447.69	0.00	0.00	0.00	0.00
LRC	1,036.26	1,036.26	1,036.26	0.00	0.00	0.00	0.00
LRT	153.66	153.66	153.66	0.00	0.00	0.00	0.00
FD010	253.26	253.26	253.26	0.00	0.00	0.00	0.00
TOTALS	1,890.87	1,890.87	1,890.87	0.00	0.00	0.00	0.00

Account Balance 06/14/2024

Current County Base \$0.00 P&I \$0.00 Total \$0.00

Current School Base \$0.00 P&I \$0.00 Total \$0.00

Delinquent Base \$0.00 P&I \$0.00 Total \$0.00

Years Delinquent 0

Bill History

Current Bill

View Payment Print Receipt

Eff: 01/17/2024 \$81,988.03

OPR: TPC

By: No Pay By Record



Online Tax Payments

- There is an online, public tax payment website that is tied to the tax collection system
- Any delinquent taxes owed to the Treasurer's Office and taxes in towns that choose to use this website can be paid by the public online
- Historic tax information is also available and viewable online
- Payments can be made by credit card or by electronic check
- Any processing / convenience fees are paid by the property owner
- Online payments can be deactivated for individuals that have bounced checks either physical or electronic

The screenshot shows the Genesee County website interface. At the top, there is a navigation menu with 'Home' and 'Research Taxes'. Below the menu, there are four search options: 'NEW PROPERTY SEARCH', 'Search for Property By Owner Name', 'Search for property By Property Address', 'Search for Property By Mailing Address', and 'Search for Property By ID'. The 'OWNERSHIP INFORMATION' section displays a table with one row of data for Kevin J. Andrews. Below this, there is a '2024 TAX YEAR DETAIL - AS OF 06/17/2024' table showing tax amounts for various units, including NYS Medicaid Mandate, County of Genesee, Town of Leroy, and Leroy Fire, with a total of \$0.00.

Account #	Owner Name	Mailing Address	Legal Description
1836890220000001055112	ANDREWS KEVIN J	ANDREWS ALEXANDRA A 7768 OATKA TRAIL LEROY, NY 14482	7768 OATKA TRAIL

Taxing Unit	Appraised Value	Net Taxable Value	Base Due	Penalty / Interest	Attorney Fees / Other Fees	Total
NYS MEDICAID MANDATE	\$140,800.00	\$140,800.00	\$0.00	\$0.00	\$0.00	\$0.00
COUNTY OF GENESEE	\$140,800.00	\$140,800.00	\$0.00	\$0.00	\$0.00	\$0.00
TOWN OF LEROY	\$140,800.00	\$140,800.00	\$0.00	\$0.00	\$0.00	\$0.00
LEROY FIRE	\$140,800.00	\$140,800.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL			\$0.00	\$0.00	\$0.00	\$0.00



Town Tax Settlement

- In April, after the towns have finished their collection period, the towns come in to settle with the Treasurer's Office
- The tax rolls and tax system information is all reviewed and balanced
- Once the settlement is complete, the Treasurer's Office handles tax collection on any parcels that remain outstanding
- Online tax payments are turned off from April 1st until all of the towns have completed their settlement

TOWN OF ALABAMA
SETTLEMENT OF 2023/2024 TOWN & COUNTY TAX ROLLS WITH COLLECTOR
2023/2024

Corporation Taxes paid to County Treasurer	<u>231,180.47</u>
Payments to County Treasurer by Collector	<u>666,900.06</u>
Taxes returned Unpaid	<u>132,496.98</u>
Due to Town: Late Notices (\$2 per bill returned)	<u>148.00</u>
June 17, 2024 Payment to County Treasurer by Collector	<u>59,676.14</u>
Due to County	<u>1,090,401.61</u>
Adjustment between Tax Warrant & Tax Roll	<u>0.04</u>
Due to County after Adjustment	<u>1,090,401.65</u>
Supervisor's Receipts	<u>713,231.65</u>
TOTAL WARRANT	<u>1,803,633.26</u>
TOTAL ADJUSTED WARRANT (TAX ROLL AMOUNT)	<u>1,803,633.30</u>

I, Rebecca L. Borkholder, Collector of Taxes of the Town of Alabama being duly sworn, do depose and say that I agree with this settlement of \$132496.98 uncollected and \$59676.14 payment to the Genesee County Treasurer this 17 day of June, 2024.

COLLECTOR OF TAXES

The Genesee County Treasurer's Office certifies this Tax Settlement for 2023/2024 to be true and correct.

Senior Financial Clerk Typist

Date



Delinquent Taxes

- A 5% penalty is added to any taxes that are turned over to the Treasurer's Office
- Interest continues to accrue at 1% per month
- Payments are made to the Treasurer's Office either in person, through the mail, over the phone, or online
- At this point all other taxing jurisdictions have been made whole for their portion of the taxes, so the entire amount outstanding is owed to the county
 - Towns and their special districts have received their share of taxes during the town collection period
 - Schools and villages receive payment from the county in April for their outstanding tax amount
- The county does not offer any payment plans for tax payments
- Taxes are required to be collect in reverse chronological order by NYS law



Delinquent List

- On October 1st the Treasurer's Office sends out letters to all property owners that have outstanding current year taxes
- The notice warns the property owners that if taxes are not paid by October 31st that their names will be published in the local newspaper
- A listing of parcels and property owner names that owe delinquent taxes is filed in the County Clerk's Office and is also published in the local newspaper in November for any parcels that are still outstanding as of November 1st

STATE OF NEW YORK
COUNTY COURT, GENESEE COUNTY

-----) LIST OF DELINQUENT TAXES
IN THE MATTER OF THE FORECLOSURE OF TAX LIENS BY)
PROCEEDING IN REM PURSUANT TO ARTICLE ELEVEN OF)
THE REAL PROPERTY TAX LAW BY.....)
-----)

PURSUANT TO SECTION 1122 OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK, I, SCOTT D. GERMAN, THE TREASURER AND ENFORCING OFFICER OF THE COUNTY OF GENESEE, DO HEREBY CERTIFY AND AFFIRM AS TRUE UNDER THE PENALTIES OF PERJURY THAT THIS LIST OF DELINQUENT TAXES IDENTIFIES THOSE PARCELS WHICH HAVE BEEN SUBJECT TO DELINQUENT TAX LIENS HELD AND OWNED BY THE COUNTY OF GENESEE SINCE JANUARY 1, 2023, EXCEPT FOR THOSE PARCELS EXCLUDED FROM THIS LIST OF DELINQUENT TAXES PURSUANT TO LAW.

THE PARCELS WHICH ARE SUBJECT TO SUCH DELINQUENT TAX LIENS, DUE THEREON, ARE IDENTIFIED ON SCHEDULE A OF THIS LIST OF DELINQUENT TAXES, WHICH IS ANNEXED HERETO AND A PART HEREOF.

PURSUANT TO SECTION 1122(7) OF THE REAL PROPERTY TAX LAW, THE FILING OF THIS LIST IN THE OFFICE OF THE COUNTY CLERK SHALL CONSTITUTE AND HAVE THE SAME FORCE AND EFFECT AS THE FILING AND RECORDING IN SUCH OFFICE OF AN INDIVIDUAL AND SEPARATE NOTICE OF PENDENCY AGAINST EACH PARCEL SET FORTH ON THIS LIST.

DATED: 11/14/2023

SCOTT D. GERMAN
GENESEE COUNTY TREASURER

2023 List of Delinquent Taxes

<u>OWNER</u>	<u>TAX MAP #</u>
TOWN OF ALABAMA	
ABRAMO DONALD A	7.-1-10.12
BARCLAY CATHY & JOHNSON JAMES	8.-1-53



Foreclosure Warning Letter

- The Treasurer's Office forecloses on taxes that have been outstanding for three years
 - Ex. in 2024 we will begin proceedings on parcels that owe 2022 taxes and then foreclose in early 2025
- Prior to the proceedings commencing, the Treasurer's Office sends out a warning letter to property owners
- The letter warns them of the proceedings and the legal fees that will be added as part of these proceedings
- This letter is not required by law, but is sent out by the Treasurer's Office as a courtesy
- Typically this letter is sent on May 1st, but that will change due to NYS foreclosure law changes

May 1, 2023

Dear Property Owner:

The real property taxes on your property for the 2021 fiscal year remain unpaid. If those taxes are not paid by June 30, 2023, we will have to conduct a title search and prepare a Petition of Foreclosure against your property. This will result in an additional charge of **Four Hundred Fifty Dollars** or more being added to the amount due. To avoid this charge, the amount due must be paid by June 30, 2023.

In addition, if the taxes remain unpaid on September 30, 2023, we will file the Petition of Foreclosure in the office of the Genesee County Clerk. We will serve copies of that Petition upon affected parties as required by law, and we will publish a copy of the Petition, which will contain your name, in the *Daily News*. These actions, which also involve additional costs being added to the amount due, will bring us into the final phase of the tax enforcement process.

We urge you to pay the outstanding taxes as soon as possible. If you do not do so, your rights to this property will soon be lost forever. We have enclosed a statement indicating the amount due if paid during May or June. **Please note that the Real Property tax law requires that the taxes be paid in reverse chronological order, therefore, all taxes must be paid to stop the foreclosure process.**

If you have any questions, please feel free to contact our office.

Scott D. German
Genesee County Treasurer



City of Batavia Taxes

- Tax bills for parcels in the City of Batavia are sent out on May 1st
- Taxes are all collected by the city using their own tax collection system
- The city offers an installment payment option where half of the tax amount owed can be paid in May and the other half in August
- The city handles delinquent tax collection for parcels within the city
- The city makes the county whole for the county's share of taxes within the city by making two equal payments to the county in June and September
- The city handles all notices and foreclosure proceedings for city parcels