

ASSESSMENT SURVEY – QUESTION 2
From Email

“Assuming the district moves forward with property appeals, should the basis for filing property appeals be limited to properties that sell or should the criteria be expanded to include all properties by using indicators of value such as neighborhood valuations, building permits and competing sales?”

Comments – For Including All Properties

“To lessen the millage increase to the other taxpayers.”

“To be fair we need to include all properties”

“You cannot target recently sold properties alone. It's not fair to the new home owner when they pay what the realtor recommends as the market value over what the county has assessed a property at. It turns out being a total scam in some instances by the seller of the property where they make out financially leaving the new owner of the property with a bogus deal and then to have the school district come in and raise the taxes based on the selling price when the property isn't worth that! Appeal everyone or no one at all!”

“The ONLY way to maintain fairness in the system is to treat everyone the same. Therefore you cannot reassess only homes that recently sold, but must include all properties. It is not the sale which causes the increase in value. The value of a property goes up or down regardless of whether it is sold or not.”

“Because limiting it to properties that sell is a discriminatory act on behalf of the school district.”

“Sale price is a good indication of current property value BUT it should not be the trigger for reassessment. Properties that are not for sale can certainly be under valued and not paying their fair share of taxes.”

“Obviously those who had just bought their property would vote on including all the properties in the reassessment process, while those who does not intend to sell in the close future would want to maintain the present policy. This scenario does not change the fact that the newcomers are paying much more than their neighbors after the property of similar value. Consequently, the present policy has serious ethical and discriminatory problems and should be abandoned instantly. “

“If only part of your vehicle was inspected and brought into repair it potentially would create wear points in other critical places on the vehicle. A focus solely on selling properties will ultimately stymie growth and sales. Which seems to defeat the purpose. People don't like 2 things: tax increases and pay cuts. Proportion the burden of assessment or risk driving people away. Then you will have a problem.”

“Assessing all properties will bring equity. The tax base will increase and I would assume, the millage won't increase.”

"It is only fair to include all properties and use multiple indicators of value to come up with a more fair and accurate reassessment. (Although I suspect only the minority of us that have already been reassessed or soon to be reassessed will answer this question this way.)"

"Again do it fair - do it county wide"

"If I had not sold my house on Swanville and moved into the City of Erie- I was about to become the first person to get nicked by the current criteria TWICE>! Obviously my ability to identify undervalued properties should not be held against me. I think it would be More Better (to use the current vernacular) if everyone had a chance for the Board to suck a little more cash from them."

"Everyone has to be a community and work together as a whole. Future home buyers should be told that their tax bills could be higher if this is not implemented at the time of purchase. I know that when we purchased our home we put everything we had into buying our home so if you came to us when we first purchased our home we would have had extreme hardship put upon us. So you would not want to welcome a new family into the community like that I hope not."

"Apparently, many Fairview home assessments are invalid. The key here is ""accurate assessments"". My home assesses the same as a similar home in my neighborhood. However, the neighbor's home is presently on the market for sale for more than \$400,000 over its assessed value. Albeit, that home may not sell at that price, but it appears logical that the home is grossly under assessed, to even consider such an exorbitant asking price. I agree that appeals should continue to be filed, to make future taxation equitable to all Fairview residents."

"Everyone should pay their fair share"

"This is more fair"

"Again, if mistakes have been made in assessment, they should be corrected now. However, if we will have to incur more cost to reassess on a regular basis, perhaps it would be better to assess properties in a manner that does not add additional tax burden-such as when properties are sold."

"All properties should be included NOT only the properties that sell. My neighbor's property with an equal market value should be assessed the same as mine, regardless of when each sold last. The county assessment should have an inflation factor built in to the values."

"Fair market values continually change. Location, location, location... If limited to only properties that are sold, a re-assessment on all properties should be done on a regular rotation, say every five or ten years to update to current FMV."

"All should pay their fair share."

"This covers all properties. Gives a more balanced assessment for all, not just a few."

"If some have been under-assessed (significantly) and are allowed to remain that way then it just gives many the grounds to, rightly, complain. There is plenty of that already."

"This process would be more fair."

"Not fair to the people who have recently bought houses. All citizens need to pay their share."

"But not before any Erie County Reassessment"

"This is a ""no brainer""!!! This is the fairest way to ensure that the burden of tax payment is distributed as equitably as possible among all property owners."

"It is unfair to single out only a few homes for reassessment:

1. in one taxing district as opposed to countywide.
2. only houses that sell
3. only homes that meet a certain threshold in order to make it worthwhile to the Board Solicitor"

"Spot reassessment is unfair. What if someone's property is never sold for years and years? These people have low taxes and other properties in their neighborhood that have sold have higher taxes because of spot reassessment. This is patently unfair."

"If you have increased property values in Fairview to \$6,378,000 by 127 appeals filed, then think what the increase would be if every property in township were to be reassessed. This would be a fairer way of doing it."

"It would be unfair to allow a property owner with undervalued property to continue to pay less tax than he or she would if the property was valued correctly. To correctly value all property as values change will keep taxes lower for all except those who are not paying their fair share."

"This process should help maintain current values for an equitable tax burden for all property owners. The correct values on all properties also creates the correct tax base and calculation base for millage rates. This further helps by not having a millage rate that is either too high or too low to meet the districts budget needs.

No tax payer should benefit or be penalized from an improper assessment. This means a tax payer's improper (low) assessment and corresponding lower tax bill should not be subsidized by another tax payer's assessment being correct with a higher millage rate due to the improperly lowered base assessment values.

Obviously an assessment that is too high should also be corrected."

"IT'S NOT FAIR TO TARGET ONLY HOME SALES!! Yes, I was reassessed shortly after moving into my home, which is fine. But why should my neighbor with a similar home and property get to pay taxes with an assessment \$50,000 less? I want to pay my fair share, but I want everyone else to pay their fair share too. It seems unfair to target only those properties that have just been sold. It seems the only reason they are being singled out is the access to the updated sales information. To be fair, all properties should be included and the fact that one just sold should not be the determining factor. There needs to be a fairer method."

"My tax amount was based on the neighborhood, I'm now paying taxes much higher than my neighbor because I just bought and they didn't. Totally not fair, especially since I was given no advance warning and it was activated over a year after I moved in."

"As properties increase in value, the owner should pay the equivalent tax burden. Limiting the assessment to only new purchases will place an undue burden on those moving into the area, and may deter families from moving into the area in favor of areas where the tax liability is more equitably spread."

"I think this should actually depend on the process of reassessment. If it is costly for properties that are not being sold, I would question the value of going forward with all properties."

"ALL properties should be assessed at the fair market value"

"Limiting to only properties that sell may leave ""money on the table"" in some cases and in others the owner continues to bear an unfair burden."

"If you only re-assess homes that sell, there will be identical homes side-by-side with very different taxes, because one sold and the other has the original owner living in it."

"Properties that sell are not necessarily worth all that is paid for them. It depends on the buyer's want for the property and their financial wherewithal obviously. Selling prices for properties can be inflated just like any other item and not a true indication of what the property is or isn't worth. Curb appeal isn't always a true indicator of the value of a property but seems to be used by the tax assessment office as a reason to adjust property taxes."

"Because it's the only way to be fair to all property owners in the district. I've already explained my feelings in my answer to the first question on this survey. If I have a home that is similar in value to someone else in the district, why should my assessment be based on purchase price while the other property owner's home could possibly be under-assessed resulting in that person paying a lower tax than me. It's not fair!!! Change the current policy to include indicators of value."

"This would be a more equitable assessment."

"The re-assessment was completed recently, so I see no harm in using the information for tax purposes."

"It's is only fair to not just increase assessments for selling homeowners only"

"I believe, if you seek it out, you'll find that other states reassess homes on a recurring/neighborhood type of basis. The reason they do it this way is the inequity of the current method (in Fairview). While I know you cannot fix the ills of politics, it seems ludicrous for school board members to be tampering with assessments."

"More fair way to assess value - would limit the highs and lows and reduce the number of appeals"

"It seems logical and fair that all Fairview property owners should be paying their fair share of property taxes. New property owners should know in advance what their property taxes are before purchasing their home. We were told when we purchased our home that a reassessment had already been completed in 2003. To our surprise we saw a huge increase in our taxes and that is difficult for any young family's budget. Other young families will steer away from this community now that word is out about the taxing process in Fairview. No one wants the unknown when purchasing a home. This is not good for the real estate market here."

"This answer begs the question (Should Fairview move forward with property appeals?). It seems fairer to expand the criteria, but these criteria could be just as biased for perceptions of a neighborhood as they are for a one-time sale price of a home."

"A select number of homeowners are bearing the brunt of a poor reassessment in Erie County."

"Just make it fair."

"If the properties in Fairview are consistently undervalued as the School Board believes then the only fair way is to challenge EVERY piece of property."

"Prop Assessment Facts: 5th Para--although the school dist can challenge the assessments I believe the County should lead the way and then perhaps we will have a fair assessment for all properties. Para 7 & 8 It appears that the school board has already decided that it will raise taxes next fiscal year. Is this true or am I misreading these 2 para.?"

"EACH PROPERTY OWNER SHOULD PAY HIS OR HER OWN FAIR SHARE OF SCHOOL TAXES BASED UPON A CURRENT AND ACCURATE ASSESSMENT OF THEIR PROPERTY. THE CURRENT METHOD APPEARS TO FAVOR LONG-TERM RESIDENTS WHO HAVE NOT MOVED OVER THOSE WHO HAVE RECENTLY MOVED."

"To ensure that everyone pays their fair share."

"It is the only across the board equitable way to deal with this issue."

"This is the fairest means of determining real estate values throughout the district."

"Discovering and then correcting valuation errors shouldn't be limited to properties recently sold."

"An appeal process should be available to everyone - only fair."

"Sales price is not always indicative of market value."

“It should be quite clear, even to some of our board members, why reassessment policy should address ALL properties.

I don't understand how public officials, such as Eiben and Symes, can, in good conscious, continue to allow the assessed values on their own properties to remain at their current amounts. The gross unfairness of the current policy is staring them right in the face every time they open a property tax billing. The tale of these two properties, as well as the other similar hundreds upon hundreds of other grossly under assessed properties in our district are THE REASON why you must include ALL properties in any reassessment, if you are going to reassess any at all. Continuing the current policy, while currently legal, makes a mockery of the board's oft-stated goal of providing a methodology which would result in an equitable distribution of school property taxes for all property owners.”

As you are well aware, finding a method of reassessment that would be both equitable AND legal, not to mention cost justifiable is no easy task. If it were, someone would already be doing it instead of simply ""cherry picking"" recently sold properties.

while i am very unhappy with this school board, the blame for this sorry state of affairs lies more with our state's judicial system, which allows these kinds of policies to flourish, our state's legislators, who can't seem to get any worthwhile property tax reform done and, closer to home, our very own Erie county council members, who permitted CLT to walk away with nearly \$5,000,000 of taxpayer dollars after performing the most recent countywide reassessment in a grossly negligent manner.

I submit that, if you can't establish a reassessment policy that is truly fair, (not perfect), to ALL, then you should get out of the reassessment business altogether”

Comments – For Limiting to Properties that Sell

“That gives a true market value for the assessment.”

“The district has no accurate knowledge of market value until the property is sold. It would put a burden on longtime residents, that are retired and do not have children in school.”

“Values at time of sale are the only accurate method”

“The true value of a property can only be determined by the market when it sells. There are too many factors to consider for a simple appraisal to determine the actual fair market value.”

“The district must wait until a property is sold for it to be a fair. Assigning a value is too subjective...the true value is determined when a property is sold...no other way. Our home is great example...prior to us buying our home it was taxed at a value of \$217,000. This home was on the market for over 18 months and our eventual purchase price was \$130,000. We appealed the taxes and won...what a property sells for is the only way to have a fair and true value for taxes. We also need new means to fund schools...not do away with school taxes but to help off set them....sales tax is a fair way that could help.”

“Assuming they do continue as before.”

“Because that is a perfect time to make any adjustments. It would reflect the ""actual"" property value as determined by the market at that time. To re-assess everyone at random times will be subjective, punish those trying to improve their property, and likely be unfair.”

“Expanding it just brings more unrest and concern”

“If the market grows for a certain property then tax it as such. Otherwise, leave it alone.”

“Selling prices of homes are clear and accurate indicators of their value and favor no one from a taxation perspective.”

“THIS PROCEDURE WOULD BE FAIR TO ALL PARTIES.”

“Again, if under-assessed, and the property does not sell for about a five year period, then an appeal should be filed.”

“A property's true value is what it is worth, monetarily. Every new sale that meets the present criterion should be examined, and the potential buyers should be made aware of the fact before buying. A reassessment every 10 years should be sufficient for properties that don't sell.”

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“Selling price can be used as a fair indicator.”

“If you included all properties the decision to appeal is very subjective and would be open to a lot of criticism. Why my property and not theirs etc.”

“Reassessing all properties is not cost effective. Extra revenues would be eaten up by administrative costs. Reassessment based on recent sales price is reasonable. If a buyer feels the property is worth a certain value, and supports that through contractual purchase, they should anticipate paying taxes based on that value. Taxes are a cost of ownership. Own a hovel, pay hovel taxes. Own a trophy house, pay trophy prices. Don't expect other residents to give you an ongoing discount based on an old assessment that may not reflect subsequent improvements, appreciation of value, or an error in the initial appraisal.”

“I am not sure how else you determine which properties to reassess/appeal? The last bullet seems vague in determining selection to identify properties.”

“To be fair.”

“Like I said earlier, it is an ""invasion of privacy"". What about the seniors on a fixed income? What about the new home owners who discover that their property taxes have doubled or tripled? This disclosure should be made during the selling process, so the new owners would know that this property appeal is going on without their knowledge.”

“IT'S THE ONLY FAIR WAY.”

“As stated previously I think re-assessment should not be the primary focus in funding but if the decision is made to continue the practice at least with a new home purchase it is an expected expense to the home owner. People like me residing in the district are struggling to meet the current rates. “

“Keeps it fair.”

“When a building sells, it sells on its own merits, not on the merits of other properties. To increase the value of other properties based on the sale of one makes the untested assumption that all are of similar value and condition.”

“Appeals based on homes that sell will ensure you are current with the home value market.”

“That way it is known what the property is truly worth. Otherwise it is just a guess.”

“Comparing sales of one residential or commercial district to another by ""street number"" or subdivision may not adequately reflect true property values. One home in our subdivision sold recently for over \$700,000 while another for \$135,000, yet are only a few hundred feet apart!”

“Until a property is sold there is no basis for filing appeal. Any filing at a time after house has been sold would seem to be arbitrary and capricious. The value of a house is funny money until someone plunks it down. I know that now sales contracts include something

about the possibility of a reassessment. This might hurt the chances of a sale which could be beneficial to the town.”

“This question is spurious. The district needs to consider budgetary reform from within. Does anyone involved understand basic economics? Stop looking for unlimited sources of revenue and start looking at ways to control expenditures.”

“This was already done by Erie County.”

“ Too costly to start over”

“How about living with-in budget?”

“Let it go. We don't need the school district to do a reassessment. The County already did one.”

“ Markets change, value is based on what a buyer will pay. This does not in any way mean that all properties in an area have changed significantly in value.”

Comments – Neither

“Reassess all properties in Fairview!! This may very well be the straw that requires concerned citizens to seek legal recourse and definitely vote out every single elected official in Fairview. “

“I believe that neither of the above methods ought to be implemented. Property taxes need to be entirely eliminated and establish tax methodologies that would actually promote the GNP of our Country. This is categorically true when national economies are being merged into one global market either by outsourced manufacturing or by industrial relocation. The question is how will this affect the earned income of the wage earner in the USA? If jobs are lost, inflation continues to rise exponentially and the national debit rate of increase remains as is there will be fewer people in a lucrative position to support themselves let alone taxes based on over stated property values”

Neither, I just don't believe property tax assessment timing should be in the hands of School Districts.