

## Town of Vienna - Assessment Department Monthly Report October 2025

- Assessment reviews requested by Town Residents since March 2, 2025. There have been four requested assessment reviews for the 2026 assessment roll related to demolitions, fire loss or assessment complaint.

### Assessment Changes from Assessment Reviews

2026 Tax Roll	Requested	Reviewed	Assessed Value Change	Market Value Change
Sylvan Beach	3	3	(\$0)	(\$0)
Town of Vienna	4	3	(\$20,350)	(\$59,853)
<b>Totals</b>	<b>7</b>	<b>6</b>	<b>(\$20,350)</b>	<b>(\$59,853)</b>

- Processed 27 sales for entry into the RPS database for sales transmittals using department procedure AA-DC-03, RP-5217 (Sales) Review Process. All arm's-length sale property transactions since March 1, 2025, taxable status date have been reviewed for inventory comparison between tax records and sales listings with valuation changes made where applicable. All pending splits/merges that can be made have been completed.

### Impact of Changes due to Sales, Splits and Merges – 2026 Assessment Roll

2025 Tax Roll	Total	Assessed Value Change	Market Value Change
Sales Reviewed	24		
Splits and Mergers	10		
<b>Totals</b>	<b>34</b>	<b>\$341,120</b>	<b>\$1,003,294</b>

- Valuation of closed building permits for the 2026 assessment roll is continuing. Valuation of completed building permits will continue through 12/31/2025 for Sylvan Beach and 03/01/2025 for Town of Vienna outside of Sylvan Beach, consistent with the taxable status dates for each jurisdiction.

### Permits – Village of Sylvan Beach (306401) and Town of Vienna (306489)

2025 Tax Roll	Closed by Codes	Valued by Assessor	Assessed Value Change	Market Value Change
Sylvan Beach	19	20	\$118,610	\$348,853
Town of Vienna	56	62	\$1,244,400	\$3,660,000
<b>Totals</b>	<b>75</b>	<b>82<sup>1</sup></b>	<b>\$1,363,010</b>	<b>\$4,008,853</b>

- The Assessor is required to maintain at least 12 Continuing Education (CE) Credits per year starting in October 1, 2024 through September 30, 2025. The Assessor has completed a 6 CE credit course on reconstructing income and expense statements used in calculated the income approach to value. The Assessor has also completed a 12 CE credit course on using RPSv4 for town wide revaluations. All required training for 2025 is complete.
- The Assessment department has started exemption renewals for 2026, three months earlier than prior years. This is being done as a pilot to spread the workload over a greater length of time and to allow residence to renew early while the weather is better. To date, the following exemption renewals have been processed:

<sup>1</sup> The Assessor has completed valuation of seven projects not yet issued a C.O.O/C.O.C, but the work is complete or partially complete.

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<b>Exemption Renewals</b>	<b>Quantity</b>
RPTL §467 – Aged Senior	54
RPTL §459-c – Limited Income/Disability	6
RPTL § - Volunteer Fire/Ambulance Worker	0
Ag & Markets Law §305 – Agricultural Assessment	4
<b>New Exemptions</b>	
RPTL §458-a – Alternate Veterans Exemption	4
RPTL §458-b – Cold War Veterans Exemption	1
RPTL §425 – Basic to Enhanced STAR Conversion	1
Total new and renewed exemptions	70

Respectfully submitted,

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