

Town of Vienna - Assessment Department Monthly Report December 2025

- Assessment reviews requested by Town Residents since March 2, 2025. There have been seven 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	(\$13,400)	(\$39,412)
Town of Vienna	4	4	(\$20,350)	(\$59,853)
Totals	7	7	(\$33,750)	(\$99,265)

- Processed 21 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

2026 Tax Roll	Total	Assessed Value Change	Market Value Change
Sales Reviewed	31		
Splits and Mergers	14		
Totals	45	\$438,780	\$1,290,529

- 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)

2026 Tax Roll	Closed by Codes	Valued by Assessor	Assessed Value Change	Market Value Change
Sylvan Beach	39	39	\$232,170	\$682,853
Town of Vienna	76	82	\$1,608,916	\$4,732,106
Totals	90	121¹	\$1,841,086	\$5,414,959

- 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 with 6 CE carry forward to 2026.
- 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

¹ The Assessor has completed valuation of four projects not yet issued a C.O.O/C.O.C, but the work is complete or partially complete. The Assessor has valued two improvements that were made without an associated building permit.

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time and to allow residence to renew early while the weather is better. To date, the following exemption renewals have been processed:

Exemption Renewals	Expected	Received and processed
RPTL §467 – Aged Senior	170	85
RPTL §459-c – Limited Income/Disability	21	6
RPTL § - Volunteer Fire/Ambulance Worker	27	24
Ag & Markets Law §305 – Agricultural Assessment	44	21
New Exemptions		
RPTL §458-a – Alternate Veterans Exemption	4	4
RPTL §458-a-Dis – Alternate Veterans Exemption	2	2
RPTL §458-b – Cold War Veterans Exemption	1	1
RPTL §425 – Basic to Enhanced STAR Conversion	3	3
Total new and renewed exemptions	272	146

Respectfully submitted,

Phillip M. Amway, SCA

Sole Assessor

Town of Vienna

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