

Town of Vienna - Assessment Department Monthly Report February 2026

- Assessment reviews requested by Town Residents since March 2, 2025. There have been eight 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 | 4 | 4 | (\$13,400) | (\$39,412) |
| Town of Vienna | 7 | 6 | (\$30,520) | (\$89,765) |
| Totals | 11 | 10 | (\$43,920) | (\$129,176) |

- Processed 30 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 | 37 | | |
| Splits and Mergers | 17 | | |
| Totals | 54 | \$618,740 | \$1,819,824 |

- 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 03/01/2026 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 | 42 | 42 | \$476,770 | \$1,402,265 |
| Town of Vienna | 100 | 94 | \$2,317,636 | \$6,816,576 |
| Totals | 142 | 136¹ | \$2,794,406 | \$8,218,841 |

- The Assessor is required to maintain at least 12 Continuing Education (CE) Credits per year starting in October 1, 2025 through September 30, 2026. The Assessor has completed a 6 CE credit course on the administration of RP-467 and RP-459-c exemptions.

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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- The Assessment department has continued 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:

| Exemption Renewals | Expected | Processed | Denied ² | Total |
|---|----------|--------------|---------------------|-------|
| RPTL §467 – Aged Senior | 170 | 155 (12 new) | 19 | 174 |
| RPTL §459-c – Limited Income/Disability | 21 | 17 (1 new) | 2 | 19 |
| RPTL § - Volunteer Fire/Ambulance Worker | 27 | 26 (0 new) | 0 | 26 |
| Ag & Markets Law §305 – Agricultural Assessment | 44 | 42 (2 new) | 3 | 45 |
| New Exemptions, Non-Renewable | | | | |
| RPTL §458-a – Alternate Veterans Exemption | 0 | 9 | 0 | 9 |
| RPTL §458-a-Dis – Alternate Veterans Exemption | 0 | 9 | 0 | 9 |
| RPTL §458-b – Cold War Veterans Exemption | 0 | 5 | 0 | 5 |
| RPTL §425 – Basic to Enhanced STAR Conversion | 0 | 8 | 0 | 8 |
| Total new and renewed exemptions | 262 | 271 | 24 | 295 |

As of 02/26/26, 13 (5%) renewal applications have not been returned and will miss the taxable status date for renewal, including 1 volunteer fire, 1 agriculture, 4 limited income/disability and 7 aged senior exemptions. These may be approved if good cause is demonstrated by the owner or information is postmarked on or before the March 1, 2026 taxable status date.

Respectfully submitted,

Phillip M. Amway, SCA

Sole Assessor

Town of Vienna

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² Reason for denial may include: Over income limit, owner is deceased or property has been sold, or change of use