

## Town of Vienna - Assessment Department Monthly Report March 2026

- Assessment reviews requested by Town Residents since March 2, 2025. There have been 12 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	5	5	(\$13,400)	(\$39,412)
Town of Vienna	7	7	(\$45,920)	(\$135,059)
<b>Totals</b>	12	12	(\$59,320)	(\$174,471)

- Processed 34 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	38		
Splits and Mergers	18		
<b>Totals</b>	56	\$638,440	\$1,877,765

- 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	43	43	\$556,270	\$1,636,088
Town of Vienna	116	120	\$2,563,686	\$7,540,253
<b>Totals</b>	159	163 <sup>1</sup>	\$1,845,256	\$9,176,341

- 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. The Assessor has also completed a 6 CE credit course on using Artificial Intelligence (AI) for assessment functions. This completes the 12 CE credits needed for 2026.
- The Assessment department has completed exemption renewals for 2026. The total number of exemption applications processed for 2026 total 282 and are broken down by exemption type in the following table.

<sup>1</sup> The Assessor has completed valuation of two 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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<b>Exemption Renewals</b>	<b>Expected</b>	<b>Received and processed</b>
RPTL §467 – Aged Senior	170	159
RPTL §459-c – Limited Income/Disability	21	20
RPTL § - Volunteer Fire/Ambulance Worker	27	23
Ag & Markets Law §305 – Agricultural Assessment	44	45
<b>New Exemptions</b>		
RPTL §458-a – Alternate Veterans Exemption	3	10
RPTL §458-a-Dis – Alternate Veterans Exemption	5	11
RPTL §458-b-Dis – Cold War Veterans Exemption	0	1
RPTL §458-b – Cold War Veterans Exemption	2	5
RPTL §425 – Basic to Enhanced STAR Conversion	6	8
Total new and renewed exemptions	272	282

Respectfully submitted,

**Phillip M. Amway, SCA**

**Sole Assessor**

Town of Vienna

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