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- Assessment reviews requested by Town Residents since March 2, 2026. There have been no requested assessment reviews for the 2027 assessment roll related to demolitions, fire loss or assessment complaint.

Assessment Changes from Assessment Reviews

2027 Tax Roll	Requested	Reviewed	Assessed Value Change	Market Value Change
Sylvan Beach	0	0	$0	$0
Town of Vienna	0	0	$0	$0
Totals	0	0	$0	$0

- 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 2, 2026, 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 – 2027 Assessment Roll

2027 Tax Roll	Total	Assessed Value Change	Market Value Change
Sales Reviewed	3		
Splits and Mergers	0		
Totals	3	$41,800	$130,625

- Valuation of completed building permits for the 2027 assessment roll is off to a robust start. The number of completed and valued permits this early in the assessment cycle is historically high, as typically the building permit valuation period starts in August of each year.

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

2027 Tax Roll	Closed by Codes	Valued by Assessor	Assessed Value Change	Market Value Change
Sylvan Beach	0	0	$0	$0
Town of Vienna	55	55	$473,700	$1,480,322
Totals	55	55	$473,700	$1,480,322

- The Assessor is required to maintain at least 12 Continuing Education (CE) Credits per year starting on 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 Board of Assessment Review (BAR) hearing was conducted on May 26, 2026, from 4 to 8 pm. During the hearing, three stipulation agreements were ratified and there were five assessment complaints heard by the BAR. The BAR meeting minutes have been completed
- The Assessment department has completed the 2026 final assessment roll and will upload the RPS datafile to the Oneida County FTP site on June 5, 2026. The completion of the 2026 final assessment roll will be noticed in the Queen Central news and a link to the final assessment roll will be posted on the Town of Vienna web page within 10 days of County completion of the final assessment roll, which should be on or about July 15, 2026.

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Respectfully submitted,

Phillip M. Amway, SCA
Sole Assessor
Town of Vienna
315-245-2191 Menu Option 5
assessor@viennany.gov