

Town of Vienna - Assessment Department Monthly Report August 2025

- School tax bills for the 2025 – 2026 school year have been issued. Tax rate changes:

School District	Tax Rate/\$1,000 AV		% Change
	2024-2025	2025-2026	
Camden Central	28.829104	28.496286	-1.15%
VVS	39.967184	46.078074	15.29%
Oneida City	50.755720	53.903120	6.20%
Central Square	37.519212	37.070228	-1.20%

- All arm's length sales from 07/01/2024 through 06/30/2025 on the ORPTS sales report were reviewed for accuracy and completeness. Any errors or omissions have been corrected. ORPTS uses this report to calculate the Coefficient of Dispersion (COD) and Residential Assessment Ratio (RAR) values based on sales, which is an input for determining the town wide equalization rate.
- 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	0	0	(\$0)	(\$0)
Town of Vienna	4	3	(\$20,350)	(\$59,853)
Totals	4	3	(\$20,350)	(\$59,853)

- Processed 29 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	13		
Splits and Mergers	4		
Totals	17	\$225,370	\$662,853

- Valuation of closed building permits for the 2026 assessment roll has commenced. 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.

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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	6	6	\$56,810	\$167,088
Town of Vienna	42	46	\$474,250	\$1,394,853
Totals	48	52 ¹	\$531,060	\$1,561,941

- 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 is continuing a project to validate that all tax parcels are consistent on the tax roll and tax maps. Each map has been reviewed against the tax roll parcel list and all mapping conflicts have been identified. Copies have been made of supporting documentation to resolve the conflicts and the list of conflicts has been provided to Oneida County mapping for resolution. The Assessor expects to meet with Oneida County mapping this fall to define a schedule for resolving all mapping issues. The table below summarizes the conflicts identified and defines the scope of the mapping conflicts

Tax Roll/Mapping Conflict	Quantity
Subdivisions not reflected on Tax Map	46
Merges not reflected on Tax Map	52
Boundary Line Adjustments/Reallotments not reflected on Tax Map	11
Corrections not reflected on Tax Map	6
Parcel not on Tax Roll, owner not identified	14
Parcel not on Tax Roll, owner known and added to Tax Roll	5
Miscellaneous mapping issues	11
Total items needing corrective action	145

- The Assessment department has started a new project to validate that all parcels are in the correct Fire District. Oneida County mapping has provided a 911 call center map identifying the Fire District boundaries overlaid onto a town wide tax parcel map. This map is being used to validate the tax roll parcel list. This project will be completed this year with changes reflected on the 2026 assessment roll.

Respectfully submitted,

Phillip M. Amway, SCA
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¹ The Assessor has completed valuation of six projects not yet issued a C.O.O/C.O.C, but the work is complete or partially complete. There are two projects completed by Codes that have not been valued.