

# 2027 Townwide Revaluation

## Meeting and Q&A

Tuesday, July 22, 2025



# Introductions

- Webster Town Supervisor Thomas Flaherty
- Webster Town Board – Jennifer Wright, Assessment Liaison
- Assessor, Donna Komor, IAO, NYS Certified Assessor, Professional
- Consultant, Robert Koszarek, Certified Residential Real Estate Appraiser, Principal K LW Municipal, Inc.
- NYS Office of Real Property Tax Services – Batavia Regional Office
  - Jennifer Lis, Real Property Analyst 1
  - Lesley Burger, Real Property Analyst Trainee 2
  - Jessica Lahti, Real Property Analyst Trainee 1
- Webster Central Schools
  - Brian Neenan, Superintendent
  - Brian Freeman, Assistant Superintendent for Business



# 2027 Webster Revaluation

## Goal of the project:

- To establish uniform, fair, and equitable assessments on all real property types.

## Our priorities:

- To provide helpful, accurate, and clear resources over the next two years.
- To dispel misinformation and disinformation related to revaluations.
- To assess properties at their current market value (the last time Webster had a townwide reassessment was in 2004!).

Figure 1

### 2027 Revaluation Potential Scenario

	Before Revaluation	After Revaluation
Assessed Value	\$200,000	\$400,000
Equalization Rate	50%	100%
Tax Rate per \$1,000	\$5.00	\$2.50
Tax Bill	\$1,000	\$1,000

Please note: There are many factors that go into a revaluation and subsequent tax bills including accuracy of the assessed value, improvements made to a property, special districts, exemptions, etc. While many residents' tax bills will be relatively unaffected by the 2027 revaluation, this may not be true for all.



# What does an Assessor do?

## Assessors do:

- ⬢ Fairly determine property value to equitably distribute the budgets set by the elected officials
- ⬢ Gladly approve exemptions (discounts) as established by NYS laws

## Assessors don't:

- \$ Determine revenue needed (Budget)
- \$ Determine what revenue comes from the assessment roll (Levy)
- \$ Set tax rates
- \$ Collect taxes
- \$ Create market value



Video credit: Washington County, Arkansas Assessor's Office  
<https://www.youtube.com/watch?v=Rspn8C07CHo>



# What is a revaluation?

**\*\*Reassessment does not raise tax levies. Reassessment provides an equitable redistribution of the property tax.\*\***

## What is a revaluation?

- Goal: Assessment equity Project – to establish uniform, fair and equitable assessments for all property types
- The Project Team reviews the market values of all properties in the community.
- Based on changes in the real estate market, the Assessor will determine which assessments need to be increased or decreased.

## Why are revaluations necessary?

- After several years without a revaluation, some properties are over-assessed and some are under-assessed.
- Revaluations ensure that all properties are assessed based on current market values.





# Project Team



## Webster Assessment Office Staff and Support

- ⊞ Donna Komor, IAO Assessor
  - 5 full-time staff members
  - 1 part-time staff member
- ⊞ Monroe County Real Property Tax Services
  - Provides computer processes and support
- ⊞ NYS Office of Real Property Tax Services, a division of NYS Department of Taxation and Finance  
<https://www.tax.ny.gov/research/property/regional/orpts.htm>



## KLW Municipal, Inc. Buffalo, New York

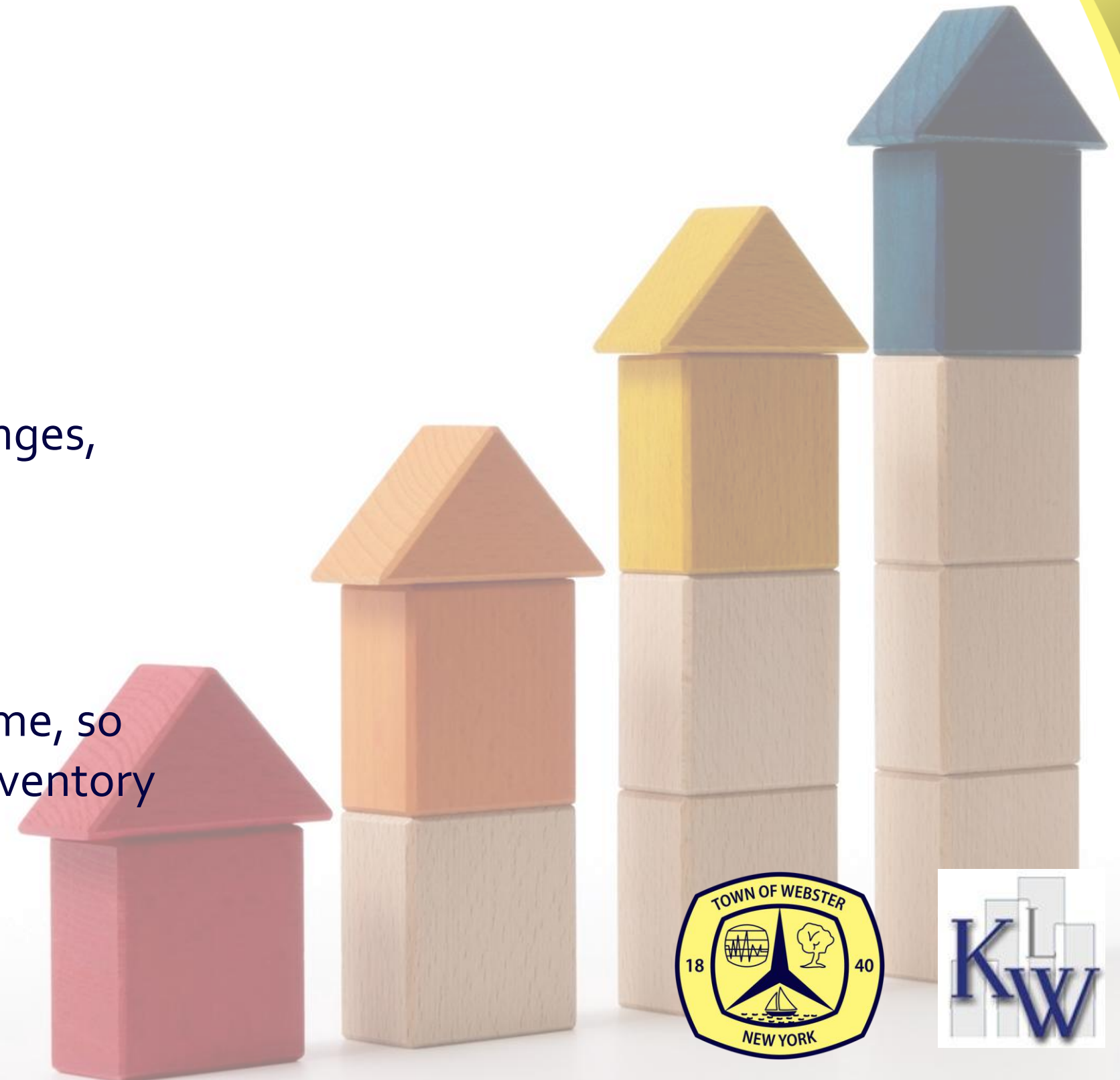
- ⊞ In December 2024, the Town of Webster contracted with the KLW Group for the 2027 Revaluation.
- ⊞ Since 2004, New York State Certified Residential Real Estate Appraiser, Robert Koszarek, has co-led KLW's municipal operations with his proven appraisal techniques and expert understanding of computer assisted valuations.
- ⊞ Robert and his expert team at KLW will be working closely with the Town of Webster Assessment Office throughout this project.
- ⊞ At each project milestone, Robert will provide and update to Webster Town Board and will host community meetings to keep Webster residents informed.



# Revaluation process

## What is the revaluation process?

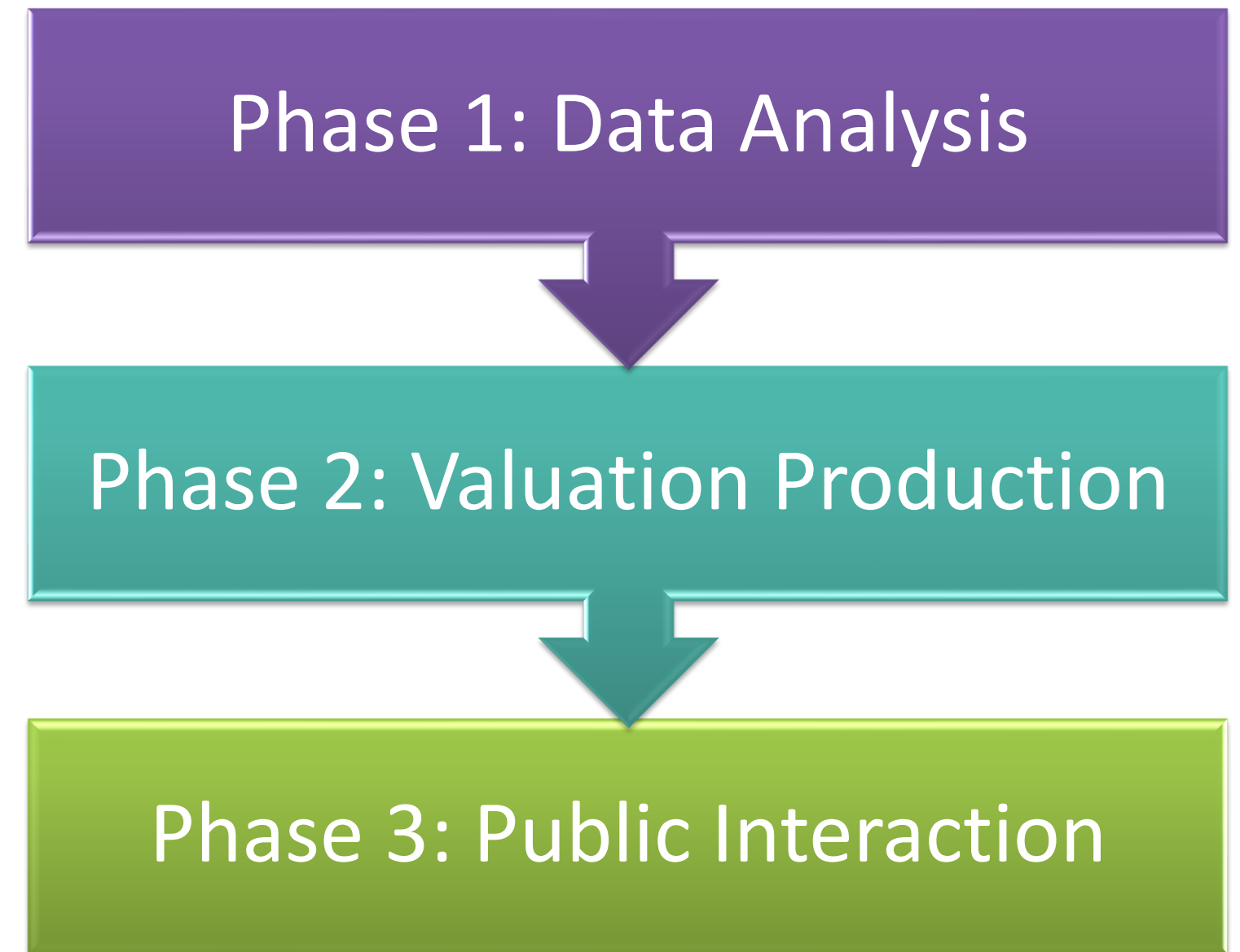
- On-going behind the scenes:
  - Review all property sales
  - Stay current on market trends
  - Stay current on business and investor interests
  - Update data for new building permits, boundary changes, etc.
- Based on Facts
  - The data used is as current as possible, but fixed in time, so the same data is available for all property – sales & inventory



# Revaluation process

## What is our revaluation project?

- Systematic review and refresh of each property (16,894) for accurate data before valuation, ideally with public participation
- Gather new photos of each property from the public right-of-way
- Convert our paper building sketches into electronic sketches
- Generate brand new property values for each tax parcel
- Notify property owners of the new value & its potential impact
- Provide ample time for Q&A and appropriate adjustments before adopting the new values





# Effect of Inequitable Assessments

## Over time...



### Property A

2005

- Full market value: \$100,000
- Assessed value: \$ 100,000

2025

- Full market value: \$300,000
- Assessed value: \$ 100,000



### Property B

2005

- Full market value: \$100,000
- Assessed value: \$ 100,000

2025

- Full market value: \$200,000
- Assessed value: \$ 100,000

Both Properties are paying the same amount of taxes:

Property A is paying less than their fair share

Property B is paying more than their fair share

Over time their respective neighborhoods did not appreciate at the same rate



# Market Value

## What is market value?

The most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus.

## How is market value determined?

- Market value is determined by the interaction of buyers and sellers.
- The Assessor monitors and analyzes real estate transactions to establish market value estimates for real property within the Town.
- The Assessor uses comparable sales in your neighborhood that are most similar to your property and adjust for items of variance to establish market value.

## What drives market value?

Location. Some locations are more desirable than others. Market participants determine the neighborhoods which are in-demand by paying higher prices for homes in those locations.



# Impact on property taxes

*Property taxes are an Ad Valorem (at value) tax.*

**Assessment Rate:** "Equalization Rate" is determined by real estate market compared to assessments.

**Tax Rate:** This rate is determined by budgets. For example, town, county, village, school district, fire district, etc.

**Value:** Assessors only determine value. Value distributes each budget among all properties and taxes are based on the value of real property.

*Assessment Rate x Value x Tax Rate = Property Tax*

$$50\% \times \$400,000 \times \$5 = \$1,000$$

OR

$$100\% \times \$400,000 \times \$2.50 = \$1,000$$

*\*Assumes no material change in property condition*

Figure 1

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# 30-month Timeline

From Commitment to Results

Twelve-month **Public Education**  
(1/1/2025 – 12/31/2025)

**The Results:** Tax Bills (1/2027 – 6/2028)

Eighteen-month **Project**  
(1/1/2026 – 7/1/2027)





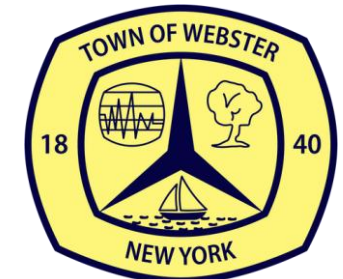
# Public Education Timeline

- **February 5, 2025:** Community Office Hours
- **March 5, 2025:** Community Office Hours
- **April 2, 2025:** Community Office Hours
- **May 5, 2025:** Community Office Hours
- **June 4, 2025:** Community Office Hours
- **July 17, 2025:** Town Board Workshop Presentation
- • **July 22, 2025:** Community Meeting and Q&A
- **July 22, 2025:** Revaluation webpage launched  
*[websterny.gov/874/2027-Townwide-Revaluation-Project](http://websterny.gov/874/2027-Townwide-Revaluation-Project)*
- **September 25, 2025:** Exemption Workshop



# Project Timeline

- **July 2025 – December 2026:** Convert sketches to digital format
- **January – August 2026:** Subject property data verification  
*A field review of all properties in Town, from the public right-of-way will be completed by K LW*
- **August – September 2026:** Sales and market data analysis
- **September – December 2026:** Valuation and valuation review
- **February – March 2027:** Assessment disclosure notices
- **February – March 2027:** Informal meetings  
*K LW staff will conduct informal meetings with property owners in Town. These meetings will be by appointment and offer the opportunity for property owners to meet to have questions answered about the new assessment.*
- **May 1, 2027:** Tentative Assessment Roll
- **May 25, 2027:** Formal Grievance Day *(do not miss this date!)*
- **July 1, 2027:** Final Assessment Roll



# What's next?

**Launch of Revaluation webpage:** The revaluation webpage is housed under the 'Assessment Office' page of the Town of Webster's website. This page will feature information and resources related to this project.

[Visit the webpage](#)

**Exemption workshop:** The Town of Webster Assessment Office is hosting an Exemption Workshop to for residents to inquire about and apply for exemptions they may not yet be receiving. Staff will also be available to help property owners review the data on file for their property. Open House style event.

***Save the date: September 25, 2025, 5:00 PM - 7:00 PM, Town Board Meeting Room***

**KLW Community Meetings:** At each project milestone, Robert Koszarek and the KLW Municipal team will host community meetings to keep Webster residents informed.





# Questions?



**Thank you for attending!**

