



CITY OF BUFFALO
DEPARTMENT OF
ASSESSMENT & TAXATION



BYRON W. BROWN
MAYOR

MARTIN F. KENNEDY
COMMISSIONER

September 2017

Dear Property Owner,

The City of Buffalo Department of Assessment and Taxation has commenced a Reassessment Project of all of the real property within the City for the 2019 Assessment Roll. The goal of this project is to ensure that all properties within the City of Buffalo are assessed on a fair and equitable basis. The Commissioner of the Assessment and Taxation Department is requesting your assistance in confirming the property inventory data for your property.

An integral component of this project is to ensure the accuracy of the current property inventory data. To assist our office in updating the details of your real property, please review the details of your property using the City of Buffalo Online Assessment Roll System (OARS).

To access OARS, please go to **www.city-buffalo.com** and click on the Property Information link located on the left-hand side of the page in the Other Resources section. On the Quick Search page, please enter your information into one of the four search features and click the Submit button. Please then click on the blue-colored address under the Address column, which will bring you to your individual property's inventory page. Review the information on file for your property, and if a change is necessary, click the Inventory Comment button and follow the instructions provided. Please complete the review by **October 2, 2017**.

Income and expense data is one of the tools used to value real property. Accompanying this letter is an Income and Expense Survey that will assist us with our goal of obtaining fair and equitable values. In lieu of completing the survey, you may also provide the information requested by submitting your 2016 IRS Schedule E (Form 1040), IRS Form 8825 or a year-end accountant's review of the Income/Expense summary. Please complete the survey or gather supporting documentation, and return it to our office no later than **October 2, 2017**.

Mail to:
City of Buffalo Assessment Office
65 Niagara Square, Room 101
Buffalo, New York 14202-3385

or **Fax to:**
716-851-5730

or **Scan and Email to:**
COBReval@city-buffalo.com

In lieu of submitting the income and expense information as noted above, you may also go online to the City of Buffalo Online Assessment Roll System (OARS) website and click on the link to fill out a PDF version of the Apartment Income and Expense Survey. Please go online to the following link and submit the information by **October 2, 2017**: **www.buffalo.oarsystem.com/Home.aspx**

Thank you in advance for your participation.

Martin F. Kennedy

Commissioner

Assessment and Taxation Department

SEE REVERSE SIDE FOR SURVEY

Commercial & Industrial Income and Expense Survey

Owner _____

Property Address _____

Tenant Name	Size Sq. Ft.	2016 Annual Rent	Tenant Use i.e. Office, Retail Restaurant or Residential	Utilities Included in Rent G=gas E=electric W=water C=cable	Vacancy
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Please use white space for additional occupancies

Expense Reimbursements OTHER THAN Real Estate TAXES

_____	\$ _____
_____	\$ _____

Operating Expenses 2016 *Please express in annual terms

Insurance \$ _____

Utilities

Gas \$ _____

Electric \$ _____

Water \$ _____

Repairs/Maintenance

Salaries/Benefits \$ _____

Materials/Supplies \$ _____

Janitorial Service & Supplies \$ _____

Contracted Services \$ _____

Trash/Refuse \$ _____

Landscape & Grounds Care \$ _____

Snow Removal \$ _____

Elevators \$ _____

Other (do not include debt service, interest or depreciation)

Management Fees \$ _____

Advertising/Leasing \$ _____

Professional Services (e.g., Legal) \$ _____

Capital Replacements Reserve \$ _____

Miscellaneous \$ _____

Amenities at the facility (on-site parking etc). If none, please state.