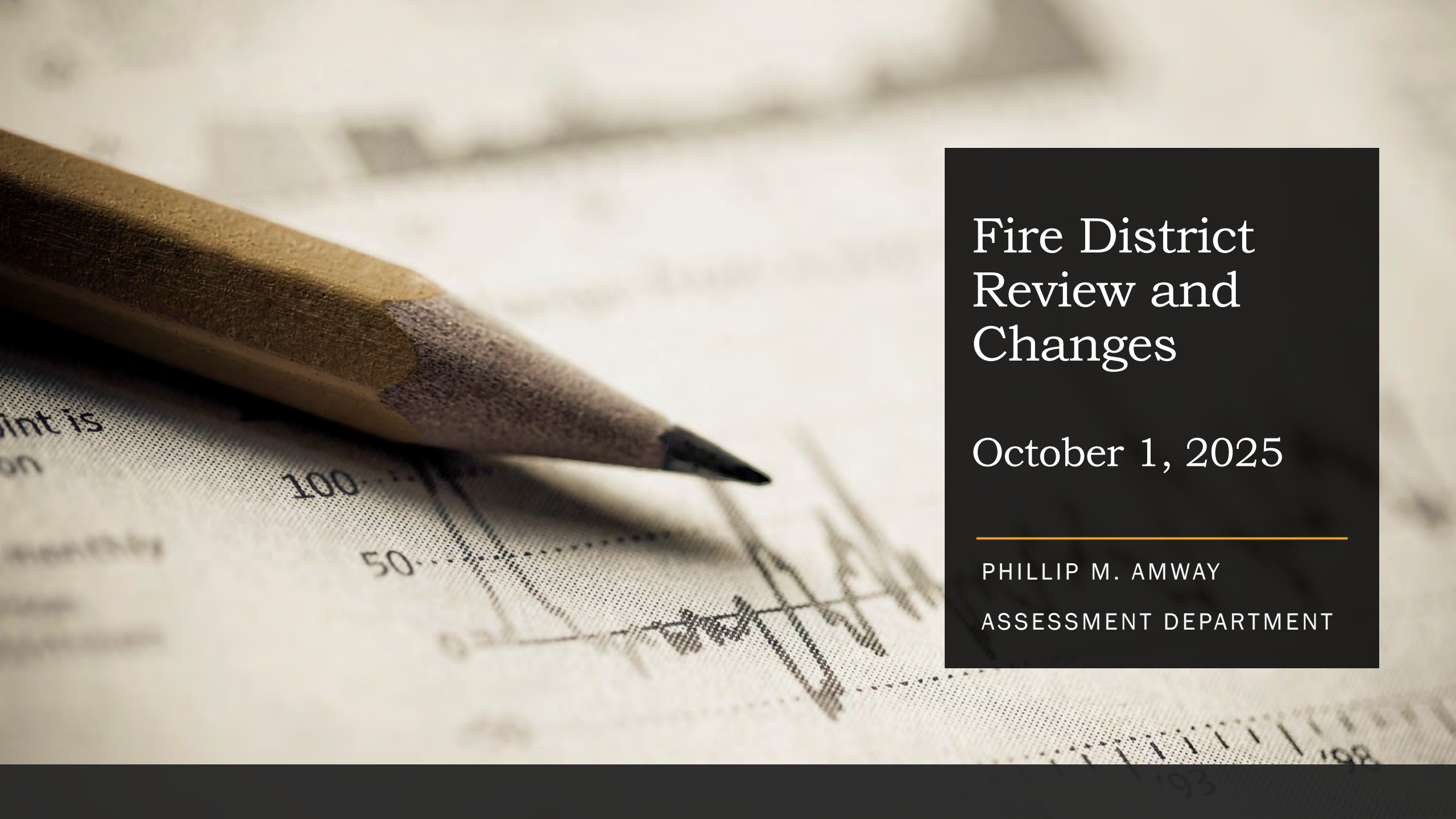




Fire District Review and Changes

October 1, 2025

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ASSESSMENT DEPARTMENT

Fire District Changes – Discussion Topics

- Issue identification
- Issue Resolution
- Actions Completed
- Results
- Emergency Response Impacts
- Tax Implications
 - Fire Districts
 - Individual Taxpayers
- Actions Planned

Fire District Changes – Issue Identification

- Contacted by the Chairman of North Bay Fire District in the Summer of 2025

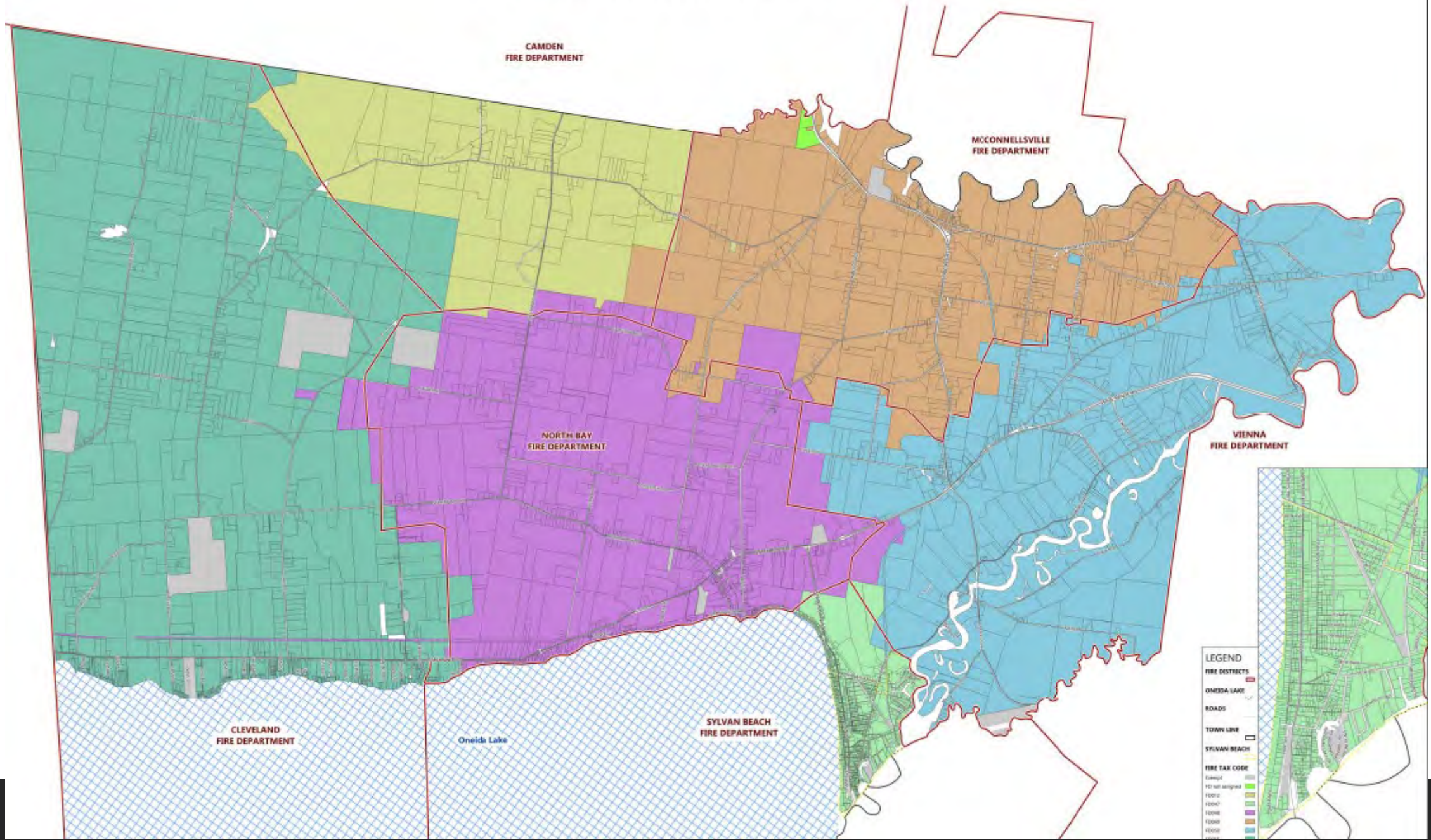
Problem Statement

Some tax parcels in the Cleveland Fire District on the tax roll should be in the North Bay Fire district. The area of concern is along the Cleveland/North Bay fire district boundary on Lake Street in Jewell. Because of this condition, the apportionment of fire district taxes is incorrect within Town of Vienna, at least for the Cleveland and North Bay fire districts.

Fire District Changes – Issue Resolution

- The Assessor performed the following actions to resolve the issue
- Contacted Oneida County Planning to determine the correct fire district boundaries.
- Oneida County Planning provided a fire district map for Town of Vienna. This is what the 911 call center uses to dispatch emergency services.
- The Assessor noted that the fire district boundaries on this map are different from the fire district boundaries shown on the tax maps.
- Oneida County Mapping will change the tax maps in the future to align with the 911 call center map.

Vienna Fire Districts



Fire District Changes – Actions Completed

- The Assessor marked up each tax map with the 911 call center map fire district boundaries overlaid on the tax map
- Each parcel along the entire set of fire district boundaries were reviewed to determine the correct fire district assignment.
- Since the fire district boundaries do not always follow tax parcel boundaries and the tax software does not allow apportioning fire district taxes at the parcel level, the following framework was established for properties split between fire districts:
 - Parcels with road frontage in one fire district are assigned to that fire district
 - Parcels with road frontage split between fire districts are assigned to the fire district the majority of improvements are on.
 - Parcels with no road frontage were not changed unless <30% of area in assigned district

Fire District Changes – Results

- The 2025 assessment roll was found to generally conform to the 911 call center map fire district boundaries with 48 exceptions out of 4,125 parcels (1.16%)
- The tax map fire district boundaries were found to vary significantly from the 911 call center map fire district boundaries.
- Two Roll Section 1 – Taxable parcels were found to have no fire district assignment
- Some Roll Section 8 – Wholly Exempt parcels are assigned a fire district while others are not

Fire District Changes – Emergency Response Impacts

- **NONE**. The 911 call center will use the closest appropriate and available emergency responder to the 911 call based on the caller's location. For calls requiring fire department response, the Town of Vienna fire district map provides the most likely first responding fire department within a geographic area. However, if that department is already responding to an event or has insufficient resources to respond to the event, other adjacent fire departments will be called to respond (mutual aid). Tax roll fire district assignments have no part in this process.

Fire District Changes – Tax Implications, Fire Districts

- This table shows the impact of the changes to each of the Fire Districts

Fire District Wide Impact				
Net Changes	\$Δ TAV	2025 TAV	2026 TAV	%Δ TAV
FD012 - Camden	\$ 43,000	\$ 5,759,228	\$ 5,802,228	0.74663%
FD047 - Sylvan Beach	\$ (67,100)	\$ 74,204,273	\$ 74,137,173	-0.09043%
FD048 - North Bay	\$ 973,593	\$ 47,844,026	\$ 48,817,619	2.03493%
FD049 - McConnellsville	\$ 360,887	\$ 32,938,735	\$ 33,299,622	1.09563%
FD050 - Vienna	\$ (79,810)	\$ 32,986,263	\$ 32,906,453	-0.24195%
FD055 - Cleveland	\$ (1,216,570)	\$ 54,598,329	\$ 53,381,759	-2.22822%
Totals	\$ 14,000	\$ 248,330,854	\$ 248,344,854	0.00564%

- Changes to R/S – 8, Exempt parcels have been screened out
- The net increase of \$14,000 is for the two R/S – 1, Taxable parcels added

Fire District Changes – Tax Implications, Taxpayer

- This table shows the impact of the changes to individual taxpayers

Individual Taxpayer Impact						
From F.D	To F.D	From Tax Rate	To Tax Rate	\$Δ	%Δ	Frequency of Occurrence
FD012	FD049	1.417362	3.258029	\$ 1.840667	129.87%	Only one instance
FD047	FD050	2.856487	3.389008	\$ 0.532521	18.64%	Only one instance
FD048	FD012	5.751743	1.417362	\$ (4.334381)	-75.36%	
FD048	FD049	5.751743	3.258029	\$ (2.493714)	-43.36%	
FD048	FD050	5.751743	3.389008	\$ (2.362735)	-41.08%	
FD048	FD055	5.751743	1.932949	\$ (3.818794)	-66.39%	
FD049	FD050	3.258029	3.389008	\$ 0.130979	4.02%	
FD050	FD049	3.389008	3.258029	\$ (0.130979)	-3.86%	
FD055	FD012	1.932949	1.417362	\$ (0.515587)	-26.67%	
FD055	FD048	1.932949	5.751743	\$ 3.818794	197.56%	19 Instances

- Changes to R/S – 8, Exempt parcels have been screened out
- Only increases more than 5% highlighted for emphasis

Fire District Changes – Actions Planned

- Discuss analysis results with the issue identifier – NBFD Chairman, 09/23/25
- Implement Fire District changes on the 2026 Assessment Roll – Assessor, 10/31/25
- Although not legally required, send change notices to impacted taxpayers that will see and increase of more than 5% - Assessor, 10/31/25
- Revise tax map fire district boundaries to be more consistent with the 911 call center fire district boundary map – Oneida County Planning, next mapping update
- The tax map fire district boundaries were found to vary significantly from the 911 call center map fire district boundaries.
- Two Roll Section 1 – Taxable parcels were found to have no fire district assignment
- Some Roll Section 8 – Wholly Exempt parcels are assigned a fire district while others are not.