

A black and white photograph of a pencil lying diagonally across a document. The document features a grid pattern and some numbers, including '100' and '50'. The background is blurred, showing what appears to be a map or technical drawing. A dark rectangular box is overlaid on the right side of the image, containing white text.

# Tax Parcel Mapping

November 5, 2025

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ASSESSMENT DEPARTMENT

# Tax Parcel Mapping – Discussion Topics

- Issue identification
- Corrective Actions Completed (Issue Resolution)
- Results of Actions Completed
- Tax Implications
  - Taxing Jurisdictions
  - Individual Taxpayers
- Actions to Prevent Recurrence

## Tax Parcel Mapping – Issue Identification

The Assessment Department performed a review of Town of Vienna tax maps starting in January through July of 2025. The purpose of this review is to verify the accuracy of the maps.

### Problem Statement

Some tax maps have not been updated with subdivisions, merges, boundary line adjustments and other corrections from 2000 to 2025. Because of this condition, some of the current revisions of the Town of Vienna tax maps do not reflect current tax parcel configuration. This condition may adversely impact real property tax revenue.

## Tax Parcel Mapping – Corrective Actions Completed

- The Assessment Department performed the following actions to regain configuration control of tax maps
  - Compared Tax Roll parcel list to Tax Map parcel list
  - Produced an issues list where the Tax Roll does not match the Tax Maps
  - Developed a resolution for each issue
  - Identified supporting documentation
  - Determined Tax Roll impacts<sup>1</sup>
  - Met with Oneida County Mapping for mapping changes.

<sup>1</sup>Of the 145 issues identified, only 13 have Tax Roll impacts

## Tax Parcel Mapping – Results of Actions Completed

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
Miscellaneous mapping issues	11
Parcel not on Tax Roll, owner not identified	14
Parcel not on Tax Roll, owner known and added to Tax Roll	5
Total items requiring corrective action	145

## Tax Parcel Mapping – Tax Jurisdiction Impacts

- This table shows the impact of untaxed parcels on each taxing jurisdiction

School	Library	County	Town	Fire	Ambulance	Water	Sewer	Lighting
\$4,104.14	\$5.07	\$1,466.21	\$8.55	\$368.51	\$78.14	\$113.20	\$659.40	\$7.33
								Total \$6,810.55

- Changes to R/S – 8, Exempt parcels have been screened out
- Impacts based on most recent tax rates/unit charges

**Impact Perspective:** The total uncollected tax is about equal to one above average value residential property.

## Tax Parcel Mapping – Tax Implications, Taxpayer

- This table shows the impact of the changes to individual tax parcels

Parcel ID	Property Class	Acres	Estimated Value	Estimated Tax
179.000-1-12.15	322	30.70	\$ 21,100.00	\$ 904.14
180.000-1-?	314	4.12	\$ 4,120.00	\$ 176.54
180.000-1-?	314	1.50	\$ 1,500.00	\$ 64.28
182.000-1-25.5	314	2.30	\$ 2,300.00	\$ 99.18
182.000-1-27	314	5.70	\$ 5,700.00	\$ 245.80
182.000-1-49	314	1.30	\$ 1,300.00	\$ 56.06
182.000-1-74	314	16.50	\$ 16,500.00	\$ 711.53
183.003-1-?	311	0.40	\$ 4,000.00	\$ 175.09
183.003-1-54	311	0.20	\$ 2,000.00	\$ 86.25
183.003-1-56	311	0.30	\$ 3,000.00	\$ 129.37
215.000-1-1	322	170.80	\$ 47,540.00	\$ 2,449.77
215.000-2-49	695	2.50	\$ 25,000.00	\$ 0.00
217.017.1-?	311	0.07	\$ 18,160.00	\$ 1,181.32
236.011-2-66	311	0.03	\$ 2,500.00	\$ 531.22
Total			\$ 154,720.00	\$ 6,810.55

Is the value of the uncollected tax revenue worth the cost and effort to recover it?

- Changes to R/S – 8, Exempt parcels have been screened out

# Tax Parcel Mapping – Actions to Prevent Recurrence

- Developed and Implemented Mapping Configuration Control Procedures
  - AA-MA-01 – Splits, Boundary Line Adjustments and Corrections
  - AA-MA-02 – Merge of Properties
- Established Mapping Configuration Control Log (Open Postings Report)

Date	Change Number	S/M C/B	Map Number	SWIS Code	Parcel # From	Parcel # To	Owner From/To	Sent to OC	Initial
09/24/25	90 CCN-236.019-5-58-C-90	C	M2025-000171	306401	236.019-5-58	236.019-5-58	Redacted	09/24/25	
09/24/25	89 CCN-236.019-5-54-M-89	M	M2025-000171 236.019	306401	236.019-5-54 236.019-5-57	236.019-5-54.1	Redacted	09/24/25	

- Change Number definition – CCN-235.019-5-58-C-90
  - CCN – Configuration Change Notice
  - 235.019 – Tax Map Number/Section Number
  - 5-58 – Block and Lot
  - C – Change Type, Split, Merge, BLA or Correction
  - 90 – Change Sequence Number