

ASSESSMENT CALENDAR

March 1st – Taxable Status Date

- Property is assessed (valued) according to its condition on this date
- Exemption applications must be submitted to assessor by this date

May 1st – Tentative Assessment Roll filed and available for public inspection

- The Tentative Assessment Roll is filed with the Town Clerk.
- A copy is also filed at the County Real Property Tax Service Agency
- Property owners should inspect the Tentative Assessment Roll, which shows the value of their property and applicable exemptions.

Change of Assessment Notice

- The first part of May, assessors send a Change of Assessment Notice to property owners whose property values have increased or decreased.
- **NON-RECEIPT OF THIS NOTICE DOES NOT INVALIDATE THE ASSESSMENT**

Between May 1st and Grievance Day

- Within these dates the assessor is available to meet with property owners to review the Tentative Assessment Roll and discuss the assessment or exemptions with the assessor.
- The dates, times, and place that the assessor will be available are published in the town's official newspaper and are also listed on the Change of Assessment Notice.

ASSESSMENT COMPLAINT PERIOD

Grievance Day – 4th Tuesday in May – (towns can have alternate dates)

- After talking with the assessor, if you are not satisfied with your property assessment, you can contest your property assessment by filing an [RP-524](#) Complaint on Real Property Assessment for 20 _____ form with the Board of Assessment Review on or before Grievance Day.
- Contact your town clerk or the County Real Property Tax Service Agency for an [RP-524](#) Complaint form and for the date, time, and place Grievance Day is held in your town. The form and instructions is also available at www.tax.ny.gov

July 1st of the prior year – Final Assessment Roll Valuation Date

July 1st – Final Assessment rolls are filed and available for public inspection

- The Final Assessment Roll reflects all assessment changes authorized by the Board of Assessment Review.
- The filing period starts for Small Claims Assessment Review
 - Property owners of 1,2 or 3 family residential owner-occupied structures who are dissatisfied with the Board of Assessment Review determination may file an application to have their complaint heard at a Small Claims Assessment Review.
 - Applications for Small Claims Assessment Review [USC 900A](#) are available at the Real Property Tax Office or online at www.nycourts.gov

July 31st – Last date to file a Small Claims Assessment Review Petition

TAX BILLING DATES

September 1st School Taxes	January 1st County/Town Taxes	June 1st Village Taxes
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