If it is really inconvenient to allow an inspection at that time, tell the data collector that and try to make an appointment for some other date. However, if you can spare the ten minutes or so that will usually be required, we urge you to allow it to proceed so that the information necessary for equitable assessment can be gathered.

Property owners are cautioned not to allow anyone into their homes without proper identification, preferably ID cards with photographs signed by an authorized town or city official. “No identification, no entry!”

How do I know that the assessor has the correct information about my property?

Because the information about your property will be used to determine your assessment, it is in your best interest to make sure that your assessor’s data is correct for your property. You can check with your assessor’s office to receive a listing of the information pertaining to your property.

When will I know my new assessment?

Based upon the available information about your property, your assessor will estimate the market value of your property. A notice will then be sent informing you of your new assessment. If you have any questions or disagree with the new assessment, you should arrange for an informal conference at your assessor’s office to review the information on which the value is based. If the assessment official(s) feels that a mistake was made (or there is any other reason to question the accuracy of the assessment), the assessment will be amended.

Only when your assessor is convinced that all the property assessments are as accurate as possible will they be placed on the tentative assessment roll.

What are the benefits of frequent reassessments?

Hundreds of municipalities conduct frequent reassessments to ensure fair and accurate assessments. Aside from State Aid, the benefits include:

✓ Assessment equity for taxpayers – The longer it has been since a municipality has updated assessments, the more likely it is that some taxpayers are paying more than their fair share in taxes. Up-to-date assessments eliminate unfair assessments and the “sticker shock” that taxpayers experience when assessments are adjusted after years of neglect.

✓ Local control over the equalization rate – By maintaining assessments at market value each year, municipalities can consistently receive an equalization rate of 100. This eliminates shifts in school and county tax apportionment due to fluctuating equalization rates.

✓ Fewer court challenges to assessments – By keeping assessments up to date, municipalities are likely to have fewer tax certiorari cases.

✓ Increased state land assessments – Because state land assessments are frozen at the year of the last municipal-wide reassessment, frequent reassessments allow municipalities to make changes in market value that they could not otherwise capture.

See also: Department of Taxation and Finance

New York State
Andrew M. Cuomo, Governor

New York State
Department of Taxation and Finance
Commissioner, Jerry Boone

Office of Real Property Tax Services
W A Harriman Campus
Albany NY 12227-0801
www.tax.ny.gov
(518) 591-5232
New York State law requires all properties in your municipality (except in New York City and Nassau County) to be assessed at a uniform percentage of market value each year. This means that all taxable properties in your city, town, or village must be assessed at market value or all at the same uniform percentage of market value each year. State law also requires your assessor to include the estimate of the market value for each property, the assessment for each property, and the uniform percentage for all taxable property on the tentative assessment roll. This pamphlet explains how your assessor can comply with the law by keeping assessments up to date and equitable each year. The fairness, or equity, of the real property tax depends on whether similar properties are treated alike. By keeping assessments up to date each year, assessors can go a long way toward ensuring that taxpayers do not pay more or less than their fair share of taxes.

Who is responsible for assessments and who is responsible for taxes?
Assessments are determine by the assessor, an elected or appointed local official, who independently estimates the market value of real property in your community. Market value is how much your property would sell for under normal conditions. Once the assessor estimates the market value of your property, the assessment is calculated. As mentioned above, New York State law requires all properties to be assessed at a uniform percentage of value within your community. Your assessment is a percentage of market value. That percentage of market or full value at which properties are assessed within a community is called the Level of Assessment (LOA).

Won’t my taxes increase if my assessment is adjusted?
First, as noted above, your assessor does not increase your taxes. Assessors are trained to be appraisal professionals, it is their job to make sure that the assessments are accurate and equitable, which provides the basis for fair distribution of taxes among the property owners within the assessing unit. Keeping assessments up to date each year is necessary for fair tax distribution. Next, keeping values up to date each year does not necessarily mean that your assessment will increase. Market values of properties may stay the same or go down, which means that some properties should see a decrease in assessed values.

Why does State Aid require 100% of market value? It’s much easier for taxpayers to understand assessments and determine whether they’re overassessed when assessments are kept at market value. While state law does authorize municipalities to assess at market value or some uniform percentage thereof, the State Aid program requires towns and cities to keep their assessments at market value.

Think of it this way: if you estimate your home to be worth $100,000 but the assessed value if $90,000, you might think your property is under-assessed. However, if the level of assessment is less than 100% of market value, you might be over-assessed. If, indeed, your home’s market value is $100,000, but your municipality is assessing at 80% of market value, your assessed value should be $80,000 ($1,000 x .80 = $80,000). In this case, your property is over-assessed by $10,000.

It almost goes without saying that it’s very easy to be confused when assessments aren’t kept fair and at market value (and it’s also much more difficult to explain).

If my home is physically reinspected, do I have to let the assessor in? While you are not required to let the assessor or data collector in your home, your cooperation, along with that of all other property owners in your community, helps assure that your assessment will be fair and based on complete and accurate information. Without such cooperating, data collectors are forced to estimate how many bedrooms, bathrooms, etc. are in your home. Later, if you disagree with the assessment for your property and ask that it be lowered, assessment officials will need the information you refused to provide in order to rule on your request for a lower assessment.