

Assessor's Calendar

Taken from Assessment Administration

Important Note This page will describe the standard town assessment calendar. Cities, villages and some counties follow different calendars. Check with your town or county director if you are not sure which calendar your municipality uses.

Valuation Date Each year the properties in your jurisdiction need to be reviewed to ensure that all properties are assessed at a uniform percentage of value. Property sales occur throughout the year and the value of properties change over time for a variety of reasons. This fact makes valuing property complicated. Market information is forever changing so when and how do we determine market values for properties? Market values must be determined as of one specific date (snapshot in time). The date used for most municipalities in the assessment community is July 1 of the preceding year and is called the **valuation date**.

Taxable Status Date In order to value property, the inventory information must be recorded on the property record card as of taxable status date. Property inventory information can change throughout the year so one date is selected for it as well. The property inventory, what actually exists on the property as of March 1, is used to value the property. All property shall be assessed as to its condition and ownership as of this date. March 1st is referred to as the **taxable status date**.

All real property existing on a parcel as of March 1 shall be valued at the market value as of the previous July 1. This value is placed on the May 1 Tentative Assessment Roll.

July 1	March 1	May 1
Valuation Date	Taxable Status Date	Tentative Roll Date
This is the market value (snapshot in time) used to determine assessments on the May 1st tentative roll.	Inventory the properties (snapshot in time) and fill out property record card.	You have until May 1st to value properties using the preceding July 1st market value and the March 1st inventory (property record card).

**Preceding
July 1**

Valuation Date

Section 301 of the Real Property Tax Law requires that property be valued as of July 1 of the preceding year. The valuation date of real property on "any assessment roll" must be imprinted or otherwise indicated at the top of the first page of each volume of the roll. A city or town operating pursuant to local tax act or charter may have a different valuation date.

Assessments should reflect the market value as of the July 1 of the year prior to the roll year.

January 1

Exemption Notice and Renewal Applications

Notice and renewal applications must be sent to all persons granted aged exemptions on the prior year's assessment roll on or before January 1. Technically this should be December 31 or before since statute requires at least 60 days prior to taxable status date.

March 1

Taxable Status Date

All property shall be assessed according to its condition and ownership as of the taxable status date.

Exemption Deadline

The Taxable Status Date is also the final date for accepting applications for exemptions such as senior citizens, agriculture, farm buildings, industrial waste treatment facility and veterans, etc.

Notification

A notice must be:

- published stating that assessment inventory and valuation data is available for review by taxpayers.
- published at least once in each of two consecutive weeks, in a newspaper having general local circulation.
- posted on the sign board maintained for the posting of legal notices at the entrance of the town clerk's office.

April 15

Nonresident persons or corporations may file a demand for assessment information on or before April 15.

May 1*Tentative assessment roll*

The roll is to be completed on or before this date. The tentative roll shall include an oath signed and verified by the assessor that the assessments are in accordance with the provisions of Real Property Tax Law, Section 305.

Notification

Notice of completion shall be:

- published once in the official newspaper of the town and
- posted on the sign board at the entrance of the town clerk's office.

This notice should:

- state that the assessors have completed the tentative roll
- include the location where the roll may be examined
- state when and where grievance day will be held.

After completion of the tentative roll, no changes may be made to property values with the exception of the following situations:

- Changes ordered by the board of assessment review, upon complaint of the property owner under section 512.
- Upon stipulation by the assessor and the property owner under section 524.
- Upon petition by the assessor or property owner under section 552 (form RP-552).

May 1 to the Fourth Tuesday of May

The tentative assessment roll may be seen and examined by any interested person. The assessor must be in attendance with the tentative roll for a period of at least four hours between nine o'clock in the morning and ten o'clock in the evening on at least four specified days prior to grievance day. At least two such days shall be at least ten days subsequent to the filing of the tentative roll, one of which must be a Saturday. For examination, a copy of the roll may be retained by the assessor or a copy may be left with the town clerk. Many municipalities leave a copy in both places.

*Electronic copy required to be posted on town homepage.

May 1 to 5

You must mail notices of assessed valuation to those non-resident persons and/or corporations who have made a request to the town clerk by April 15 (refer to April 15).

May (not Later than 10 Days Preceding Fourth Tuesday) During this time frame you must mail notices of increased assessment and notices of changes in taxable status. For public relations purposes, it is also suggested to send notices of the decreases in assessments.

Fourth Tuesday of May *Grievance Day*
The board of assessment review meets to hear grievance complaints. The board shall meet for a period of at least four hours, not necessarily continuous, between nine o'clock in the morning and ten o'clock in the evening but in no event less than two hours after six o'clock in the evening, at the time and place during the hours specified in the published notice.

An alternate date may be set by a local law if the same assessor serves in two assessing units.

Application for Delayed Grievance

Applications for a delayed grievance day for nonresidents must also be made on or before this date.

Following the Fourth Tuesday of May but not Later than 21 Days Thereafter Following the fourth Tuesday of May, but not later than 21 days thereafter, delayed grievance day(s) for nonresidents, are to be held.

Preceding July 1 As described earlier...

Valuation Date

Section 301 of the Real Property Tax Law requires that property be valued as of July 1 of the preceding year. The valuation date of real property on "any assessment roll" must be imprinted or otherwise indicated at the top of the first page of each volume of the roll. A city or town operating pursuant to local tax act or charter may have a different valuation date.

The assessed values used on the tentative and final rolls should reflect a market value for July 1 of the year before the roll. For example, an assessment on the May 1, 2018 roll should have a value that reflects market value of the parcel as of July 1, 2017.

July 1*Final Assessment Roll*

The final assessment roll is the tentative roll with the changes made by the board of assessment review. You shall complete the final assessment roll and file a certified copy in the office of the town clerk by this date. The final roll shall include an oath signed and verified by the assessor that the final roll conforms to the tentative roll except for changes made by the board of assessment review.

Notification

The assessors shall publish and post a notice that the final roll has been completed and a certified copy is available for public inspection in the same manner as that of the completion of the tentative roll. The original roll must be delivered to the clerk of the county legislative body

*Electronic copy required to be posted on town homepage.

School Assessment Roll

A duplicate copy of each school district's portion of the town's final assessment must be furnished by the assessors to the respective school district officials.

Corrections to the Final Roll

After filing the final roll and prior to the levy of taxes, certain clerical errors and unlawful entries appearing on the final assessment roll may be corrected. The assessor should submit form RP-553 to the board of assessment review, which may then authorize corrections to the final roll.

August 1*Small Claims*

The property owner or their representative must file a small claims review application by this date or 30 days after the final roll is filed or 30 days from the date the filing notice is published, whichever is later.

Small Claims Hearing

If possible a hearing should be held within 45 days of the final filing date. Decisions should be within 30 days of the hearing date.

Article 7 Review

A property owner must bring a proceeding to review an assessment in State Supreme Court by this date or a property owner cannot pursue both small claims review and Article 7 review.

September 1 The school tax roll is filed, and bills are mailed on this date.

September 20 On or before this date, the assessor shall file with the budget officer an estimate of the administrative unit's revenues and expenditures for the next fiscal year (town law, section 104).

January 1 The County/Town tax roll is filed and tax bills are sent on this date. This tax roll is based on the previous final roll.
