



# Roadmap to **NEW YORK STATE PROPERTY TAXES**

## ***General Assessment Overview***

In the state of New York, property assessments hold a pivotal role in the determination of property taxes that individuals and businesses are required to pay to local governments. The entire assessment process is closely monitored by local assessors, who operate under the guidelines and regulations established by the state. Local governments, encompassing cities, towns, villages, and counties, bear the responsibility of assessing the values of properties within their specific jurisdictions. To carry out this task, each local government appoints its own team of assessors or assessment department, dedicated to the valuation of properties.

A distinctive aspect of property assessments in New York is the absence of a mandatory revaluation requirement. Unlike several other states, New York does not impose a regular schedule for revaluations. Consequently, property assessments can persist without alteration for extended periods, possibly leading to disparities between assessed values and the actual market worth of properties.

However, a notable shift is currently underway. In 2023, numerous towns and cities across the state have chosen to undertake revaluations, despite the lack of a statutory

obligation. This initiative indicates a deliberate move toward aligning property valuations with the prevailing market conditions. The primary goal of these revaluations is to enhance the equity and precision of property taxation.

Recent trends also reveal a noteworthy development in assessment ratios. Municipalities in New York are observing average drops of approximately 10-15% in assessment ratios across various property types. This alteration signifies a concerted effort to bring assessed values more in line with market realities, consequently contributing to a fairer and more accurate property tax system.

In essence, the ongoing changes in New York's property tax landscape underscore a shift towards more precise assessment ratios and the alignment of property values with the current market conditions. This evolving system highlights the significance of property owners understanding their rights and responsibilities within this framework, to ensure that property tax assessments remain equitable and well-founded.

## Property Tax Appeals

Property tax appeals are a crucial mechanism that allows property owners to challenge their property assessments if they believe they are inaccurate, unfair, or not reflective of the property's actual value. Property tax appeals offer property owners the opportunity to present evidence to support their claims and seek a reassessment of their property's value, which can ultimately impact the amount of property taxes they are required to pay. Below is a closer look at the property tax appeals process:

Property owners may file a tax appeal for various reasons, such as:

- ▶ The assessed value is significantly higher than the property's market value.
- ▶ The property's condition or characteristics have changed because of renovations, damage, or other factors.
- ▶ There is a change in occupancy.
- ▶ There is a change in use.

The property tax appeal process often revolves around Grievance Day. Grievance Day is a designated day during which property owners can formally challenge their assessments before a local Board of Assessment Review (BAR). The date varies by jurisdiction.

To initiate an appeal, property owners must complete the necessary forms provided by their local assessor's office. These forms typically include information about the property, the owner's contact details, and the reasons for the appeal. The

completed forms must be submitted to the local assessor's office before the deadline, which is usually on or before Grievance Day.

Property owners should gather evidence that supports their claim that the assessment is inaccurate. This might include recent property sales data of comparable properties, photographs, appraisals, or any relevant documentation that demonstrates the property's market value. The strength of the evidence presented can significantly influence the outcome of the appeal.

On Grievance Day, property owners have the opportunity to present their case before the local BAR. During the hearing, property owners can present their evidence, explain their reasons for the appeal, and respond to any questions from the BAR members. The BAR will consider the presented evidence and arguments before deciding.

After the hearing, the local BAR will review the evidence and decide regarding the property assessment. The decision may result in maintaining the current assessment, lowering the assessment, or other adjustments. Property owners are usually notified of the BAR's decision in writing.

If property owners are still dissatisfied with the decision of the local BAR, they may have the option to further appeal to a higher authority, such as the Small Claims Assessment Review (SCAR) or the New York State Supreme Court. Additional documentation and legal processes may be involved at this stage.

It's crucial for property owners to adhere to the specific deadlines for filing appeals and providing evidence. Missing these deadlines can limit the opportunity to challenge the assessment for that tax year.

### Tax Bills

Tax bills are official documents that property owners receive to indicate the amount they owe in property taxes to their local government. These bills contain vital information about the property's assessed value, applicable tax rates, and various other details.

### Personal Property

Personal property is not taxed in the state of New York.

### Tax Calendar

Most of New York State	Fourth Tuesday in May deadline
Suffolk County	Third Tuesday in May deadline
Westchester County	Third Tuesday in June deadline
Nassau County	March 1 deadline
Villages that separately assess	Third Tuesday in June



Outside of these dates, the following are the exceptions:

COUNTY	MUNICIPALITY	TENTATIVE ROLL	GRIEVANCE DAY
Cayuga	Auburn	March 15, 2024	April 1, 2024
Chautauqua	Dunkirk	June 1, 2024	First Wednesday in June
Chemung	Elmira	July 1, 2024	Third Tuesday in June
Erie	Buffalo	December 1, 2024	January 2, 2024
Erie	Lackawanna	December 15, 2024	January 2, 2024
Jefferson	Watertown	January 15, 2024	Second Tuesday in February
Madison	Oneida	June 1, 2024	Second Tuesday in June
Monroe	Rochester	March 1, 2024	Third Tuesday in March
Montgomery	Amsterdam	January 1, 2024	Third Tuesday in January
Nassau	Glen Cove	June 1, 2024	Third Tuesday of January
Nassau	Long Beach	January 1, 2024	Third Tuesday of January
Oneida	Rome	July 31, 2024	First Tuesday in August
Onondaga	Syracuse	January 1, 2024	January 31, 2024
St. Lawrence	Ogdensburg	May 14, 2024	Second Tuesday in June
Steuben	Corning	April 1, 2024	First Tuesday in June
Steuben	Hornell	February 15, 2024	March 1, 2024
Westchester	White Plains	January 1, 2024	January 21, 2024
Westchester	Yonkers	November 1, 2024	November 15, 2024