

## ***The Assessment Calendar/ Deadlines***

- March 1                    ***Taxable Status Date***  
All property is assessed as to its ownership and condition as of this date. This is also the deadline for the application and/or renewal of all exemptions.
- May 1                      ***Filing of Tentative Roll***  
The Tentative Assessment Roll is filed in the Assessor's Office and with the Town Clerk. It reflects tentative values and exemptions for all properties and will be used for the computation of taxes for the following September school bill and the subsequent January general tax bill. Property owners who disagree with their assessment may schedule an appointment with the assessor to discuss the value and/or inventory.
- 4<sup>th</sup> Tues. in May        ***Grievance Day***  
Anyone who wishes to file a formal complaint on their assessment must apply for assessment review with the Board of Assessment Review (BOAR) on or before this date. Completed applications (RP- 524) should be submitted to the Assessor's Office on or before this date. You may appear in person, by appointment, and present additional documentation to the BOAR to support your opinion of value. You do not have to appear before the BOAR for your value to be reviewed. If you are not making an appearance, you must supply written documentation with your application to support your opinion of value.
- July 1                      ***Completion of Final Roll***  
The final assessment roll is published and reflects all final values to be used for tax billing. This roll reflects the valuation date of January 1 and the ownership and condition as of March 1. It will also contain the values that resulted from any BOAR decision.
- July 1                      ***Valuation Date***  
All property in the town is assessed according to its value as of July 1 of the preceding year. This is only applicable to the valuation, or market value, of the property. The physical characteristics that are being valued are as they exist on March 1 of the year of the assessment roll, and based on market values for the prior July 1.

- July 31                      ***Small Claims Assessment Review (SCAR) Deadline***  
If a property owner disagrees with the decision of the BOAR they have until this date to file an appeal for small claims or judicial review. This must be filed within thirty (30) days after the filing of the final roll. This petition is available at the County Clerk's office and is referenced as RPTL 730.
- September 1                ***School Tax Bills***  
School District tax collectors mail School tax bills that are based on the final roll filed July 1<sup>st</sup>. The school fiscal year runs from 7/1 through 6/30 of each year.
- December 31                ***Town and County Tax Bills (General Taxes)***  
The town tax collector mails out the bills for Town and County taxes based on the final roll filed July 1<sup>st</sup>. The town and county fiscal year runs from 1/1 through 12/31 of each year.