

## The Real Property Tax Cycle

*This pamphlet identifies and explains important events in the annual real property assessment tax cycle. Specific dates vary by locality. Contact your assessor for the exact dates that apply to your property.*

**Valuation Date:** Real property price level for the assessment cycle is frozen as of this date.

**Taxable Status/Exemption Filing Date:** The ownership and physical condition of real property as of this date are assessed (valued) according to price fixed as of the valuation date.

**All applications for property exemptions, including the School Tax Relief exemption (STAR), must be filed with assessor by this date.**

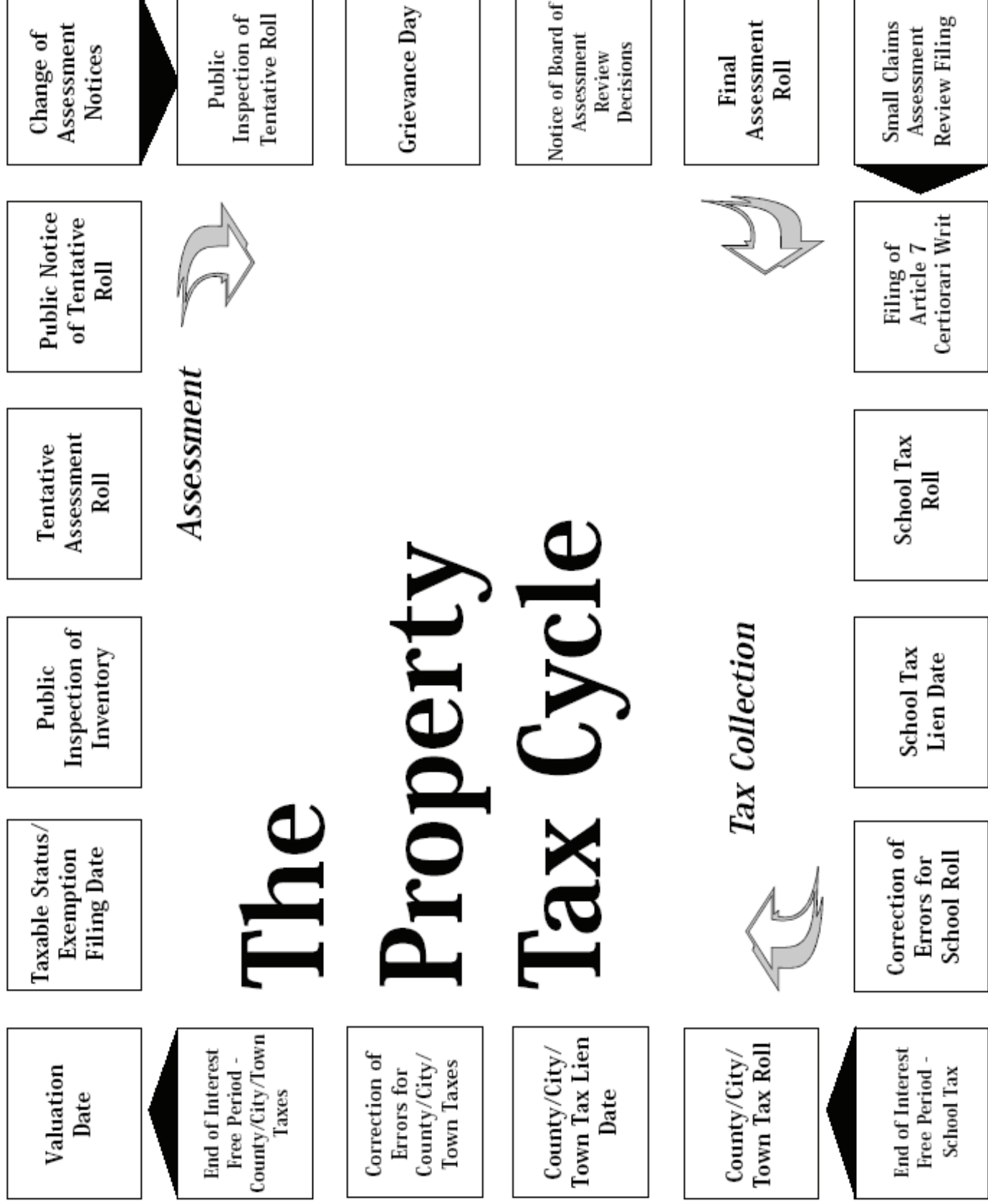
**Public Inspection of Inventory:** Period of time in which property owners can review the information on file for their property.

**Tentative Assessment Roll:** The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit.

**Public Notice of Tentative Roll:** Assessor publishes and posts notice of completion and filing of tentative assessment roll.

**Change of Assessment Notices:** Notices are sent to property owners who have a change in assessment or taxable status on the tentative roll.

**Public Inspection of Tentative Roll:** Period of time in which property owners may examine the assessed values on the tentative roll and discuss them with the assessor.



# The Property Tax Cycle

*Assessment*

*Tax Collection*

Dates vary by Locality. Contact your Assessor for the Exact Dates that apply in your Assessing Unit.

**Grievance Day:** Board of Assessment Review meets to hear assessment complaints. Last day property owners may file a formal complaint seeking reduction in their tentative assessments.

**Notice of Board of Assessment Review (BAR) Decisions:** Property owners are notified of the results of the review by the BAR.

**Final Assessment Roll:** The assessor signs and files a roll that contains the final assessments, including all changes.

**Small Claims Assessment Review:** The last date by which an owner of a one, two, or three family residence and eligible vacant land may apply for Small Claims Assessment Review of the BAR determination. This is 30 days after the filing of the final assessment roll, except for New York City, where it is October 25.

**Filing of Article 7 Certiorari Writ:** A legal action pursuant to Article 7 of the Real Property Tax Law challenging an assessment must be filed in State Supreme Court no later than 30 days after the date the final assessment roll is filed.

**School Tax Roll:** The assessor delivers to the school authorities a duplicate of the part of the final assessment roll that applies to the school district.

**School Tax Lien Date:** The date school authorities attach to the school tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection.

The tax bill is required by the Property Taxpayer's Bill of Rights to contain the full value of the property, the total assessed value, and the uniform percentage of value at which properties are assessed in your municipality.

**Correction of Errors for School Roll:** The last date for a property owner to apply to the county director of real property tax services for correction of a clerical error or unlawful entry on the school tax roll.

**End of Interest Free Period--School Tax:** Taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.

**County/City/Town Tax Roll:** The assessor delivers to the county/city/town authorities a duplicate of the part of the final assessment roll that applies to the county/ city/town.

**County/City/Town Tax Lien Date:** The date county/city/town authorities attach to the county/city/town tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection.

This tax bill also is required to contain the full value of the property, the total assessed value, and the uniform percentage of value at which properties are assessed in your municipality.

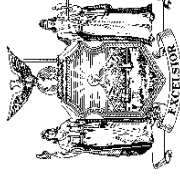
**Correction of Errors for County/City/Town Roll:** The last date for a property owner to apply to the county director of real property tax services for correction of a clerical error or unlawful entry on the county, city, town, or school tax rolls.

**End of Interest Free Period County/City/Town Tax:** County/city/town taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.

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David A. Paterson, Governor**



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