

Assessor's Office
 3301 Broadway
 Cheektowaga, NY 14227



Contact Us:

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 Fax: (716) 686-3550
 Email:
 assessmentoffice@tocny.org
 exemptions@tocny.org

Town Departments

| | |
|---------------------------|----------|
| Senior Services | 685-3930 |
| Building Department | 686-3470 |
| Neighborhood Preservation | 897-7281 |
| Town Clerk | 686-3400 |
| Tax Office | 686-3981 |
| Community Development | 897-7200 |
| Sanitation | 686-3426 |
| Highway | 686-3450 |

Why are assessments important?

Property assessments are necessary to equitably distribute the tax burden among all property owners based upon the market value of their property. Properties are appraised so that some of the costs associated with providing services such as public education, fire/police protections, senior services, youth & recreation, roads, utilities, snow removal can be allocated to property owners in proportion to the market value of their individual properties. NYS Real Property Tax Law dictates that property taxes are paid ad valorem (at value). This means assessments of real property are required under our state constitution. If the town did not regularly assess property, you might end up paying more than your fair share.

What happens if we stop assessing?

The amount of taxes you pay is tied to your assessment. The example below shows the impact to the tax rate if the levy (budget minus revenue) remains the same and the total assessed value of the Town is allowed to fall. Each year assessments are challenged even if no projects are completed.

Additional Resources

- Village of Depew 683-1400
- Village of Sloan 897-1560
- EC Senior Services 858-8526
- HEAP 858-7644
- SNAP 800-342-3009
- Resurrection Life Food Pantry 608-3400

| 2022 Town Tax Levy | 2022 Total Town Value | Equalization Rate | Total Town Tax Rate | Assessed Value | Town Tax |
|--------------------|-----------------------|-------------------|---------------------|----------------|------------|
| 45,409,536 | 7,258,372,289 | 100 | \$6.26 | 200,000 | \$1,251.23 |
| 45,409,536 | 6,895,453,675 | 95 | \$6.59 | 200,000 | \$1,317.09 |
| 45,409,536 | 6,532,535,060 | 90 | \$6.95 | 200,000 | \$1,390.26 |
| 45,409,536 | 5,806,697,831 | 80 | \$7.82 | 200,000 | \$1,564.04 |
| 45,409,536 | 5,080,860,602 | 70 | \$8.94 | 200,000 | \$1,787.47 |
| 45,409,536 | 4,355,023,373 | 60 | \$10.43 | 200,000 | \$2,085.39 |
| 45,409,536 | 3,629,186,145 | 50 | \$12.51 | 200,000 | \$2,502.46 |

As you can see the amount owed increases as the equalization rate falls with no change to the levy. Your assessment remains unchanged and you still pay more. If we stop assessing property the tax rate still rises!

Exemptions Offered



STAR exemption is applied to the school tax bill issued in September. This is available only to homeowners who owned their home as of 2015 and were previously enrolled. If you have basic star on your tax bill and are turning 65 within the next year please contact our office to apply for Enhanced STAR, doubling your Basic STAR savings.

STAR Check is administered by NYS Department of Taxation & Finance. This is available to all new homeowners or those who did not previously apply prior to 2015. Enroll online at www.tax.ny.gov/star or by phone at (518) 457-2036.

Low Income Senior exemption is available to residents 65 or older who earned less than \$48,400 in 2022. Each taxing jurisdiction has their own income limit. The lower your income the larger the discount, up to 50% reduction of your taxable value.

Low Income Disability exemption is available to residents who earned less than \$37,400 in 2022 and is certified to receive SSD. Each taxing jurisdiction has their own income limit. The lower your income the larger the discount, up to 50% reduction of your taxable value.

Alternative & Cold War Veterans exemptions are issued to a veteran who has served during a designated period of war, Cold War period or who has received an expeditionary medal. There is an additional exemption available to veterans with a disability rating from the VA.

For more information please visit www.tocny.org/departments/assessor/exemption-info

Assessing Residential Property

The Assessed value of a residential property is formulated by using the sales comparison method / market approach method. This means the assessed value of a property is based on the sale prices of similar properties within an specified area.

Let's breakdown the most frequently asked questions:

Is every sale taken into consideration? The sales that are used are what's called "arms length transactions". An arms length transaction is when a sale occurs between 2 unrelated parties and is listed on the open market.

What makes it a similar property? Think same style house. Cape Cod to cape cod, ranch to ranch, etc. Similar square footage

What is a specified area? This is your neighborhood as defined by the Assessor. A comprehensive map can be found on the Assessor's Department Website at www.tocny.org/departments/assessor under "Related Resources".

What is an adjustment? Adjustments are made to an assessment for any improvements made to a property. An improvement is something that adds value to a property, think central air conditioning, in-ground pool, garage, etc. Adjustments can also be made for building/lot sizes as well as property condition, location and time.

Steps to challenging your assessment

If you feel your property is not worth for what the current assessed value is. The next question you need to ask yourself is why not? What do you think your home is worth? What proof do you have?

Step 1. Make a list of the details of your property

- Single family or a double
- Style of home (Ranch, Cape Cod, Old Style)
- Square Footage
- Any Improvements (Garage, Porch, In-Ground Pool, A/C)
- What neighborhood is the home located in
- What is the overall condition of the property? (This is a common statement when challenging an assessment, this does not include cosmetic updates)

Step 2. Find arms length sales of comparable homes sold between 7/1/2020 to 7/1/2023 and compare the details of these homes against yours. Help on what is a comparable sale & how to find it are in this booklet. These are just some of the tools available to help you find comparable sales.

- Town of Cheektowaga website: www.tocny.org/departments/assessor
- Valid Sales Books (located at the Assessor's Office and both Town libraries during the Grievance period)
- Zillow, Trulia, Etc. (be careful using these sites as they do not only show arms length transactions)

Step 3. Complete the Assessment Challenge Worksheet

- Be as thorough as possible, providing as much detail as possible
- Attach any relevant information
 - * Pictures
 - * Recent Bank Appraisal

Step 4. Complete the Grievance Day application form (RP-524)

Step 5. Determine if you would like a hearing on Grievance Day or a non-hearing submission

- A hearing is a 5-minute appointment to state your case to the Board of Assessment Review
- A non-hearing has no direct contact with the Board

Step 6. Submit your application to the Assessor's Office with supporting documentation prior to Grievance Day.



Note: No information is reviewed by the Board of Assessment Review prior to your hearing. All decisions are mailed on June 30, 2024. A hearing is only necessary if there is additional information that can't be conveyed with comparable sales or pictures.

What is a Comparable Valid Sale?

What makes a sale valid? The key factor when determining if a sale is “valid” is to verify that the property was listed on the open market (for sale sign by a realtor on the front lawn), not sold to a related party and a sale not made under other circumstances (foreclosure, estate sale, etc.).

An **arm’s length transaction** is a real estate transaction in an open market freely arrived at by normal negotiations without undue pressure on either the buyer or seller. Part of determining if your assessment is fair is reviewing recent sales of homes that are similar in age, size, location and style. If you are using the Town’s database or sales books all transactions listed are arm’s length and valuation usable. You’ll want to look for closed sales between 7/1/2020 and 7/1/2023.

The easiest way to find valid sales is the Property search on Town of Cheektowaga website www.tocny.org/departments/assessor.

Real Estate websites like Zillow, Redfin and Trulia are also useful but these websites list every sale valid or in-valid. The key to using one of these websites is making sure the property has an MLS listing number. The MLS number indicates that the property was listed on the open market.



Examples of Condition

The **condition** of a property is often discussed when challenging your assessment. The condition of your property can impact your assessment. This does not include cosmetic updates but, definite signs of deferred maintenance.



Finding Comparable Sales

Comparable sales can be found in neighborhood sales books located at each library in town as well as in Town Hall at the Assessor’s Office. You can also find them online following the steps below.

1. ASSESSOR’S WEBSITE

Go to www.tocny.org/departments/assessor and click on the green button “View Property Information”

Uniform Percent & Market Value

All properties are required to be assessed at a uniform percentage of market value each year. In other words, all taxable properties must be assessed at market value or at the same percentage of market value. When assessing property at 100 percent of market value, your assessment should equal roughly the price for which you could sell your property. When assessing at a percentage of market value, the estimated market value of each property is listed on the tentative and final assessment rolls. New York State’s measure of a municipality’s level of assessment is called an [equalization rate](#).

The current level of assessment in the Town of Cheektowaga is 100%

[View Property Information](#)

TIP: Check out “Challenge Your Assessment” under Department Functions on the Assessor’s main page for more information!

Town of Cheektowaga Tax Cycle

| Month | Cycle Task |
|--------------------|---|
| January – February | County/Town tax bills are due |
| March 1st | Taxable Status and Valuation Day (last day to apply for exemptions) |
| March – April | Informal Assessment Reviews & Assessment Information Sessions |
| May 1 | Tentative Assessment Roll Filed |
| May 25, 2022 | Board of Assessment Review meets on Grievance Day |
| June – July | Village tax bills are due |



[Navigation](#) [Tax Maps](#) | [DTF Links](#) [Assessment Info](#)

2. PROPERTY SEARCH

After you select “Click here for public access” you can search by name, SBL or address.

TIP: You don’t need St, Ave, Dr after street name when searching.

Town of Cheektowaga Search

Fill in one or more of the fields below to find a property.

| | |
|--------------|----------------------|
| Municipality | Cheektowaga |
| Tax ID / SBL | <input type="text"/> |
| Last Name * | <input type="text"/> |
| First Name * | <input type="text"/> |
| Street # | <input type="text"/> |
| Street Name | <input type="text"/> |

[Switch to Advanced Search](#)

* For corporate or business names, it is usually best to search in the last name field.

IMO Version 17.09 (data updated on 09/25/2017)

Finding Comparable Sales

3. PROPERTY INFO

This page will allow you to view current property inventory and improvements as well as search for sales by selecting "Comparables".



Navigation Tax Maps | DTF Links Assessment Info Help Contact Us Log In

Commercial

- Property Info
- Owner/Sales
- Inventory
- Improvements

Report

Comparables

Municipality of Town of Cheektowaga

| | | | |
|-------|--------|---------|---------------|
| SWIS: | 143089 | Tax ID: | 102.04-3-47.1 |
|-------|--------|---------|---------------|

Tax Map ID / Property Data

| | | | |
|---------------------|--------------------|----------------------|--------------------|
| Status: | Active | Roll Section: | Wholly Exem |
| Address: | 3301 Broadway St | | |
| Property Class: | 652 - Govt bldgs | Site Property Class: | 652 - Govt bldgs |
| Ownership Code: | | | |
| Site: | Com 1 | In Ag. District: | No |
| Zoning Code: | - | Bldg. Style: | Not Applicable |
| Neighborhood: | 00504 - | School District: | Cheektowaga |
| Total Acreage/Size: | 39.00 | Equalization Rate: | ---- |
| Land Assessment: | 2021 - \$3,260,000 | Total Assessment: | 2021 - \$7,880,000 |
| Full Market Value: | 2021 - \$7,880,000 | | |
| Deed Book: | 1842 | Deed Page: | 136 |
| Grid East: | 1103017 | Grid North: | 1057050 |

Special Districts for 2021

Photographs

(Click on photo to enlarge it.)

Photo

Maps

View Tax Map

View in Google Maps

View in Bing Maps

Map Disclaimer

4. RUN QUERY

Look for sales in the valuation date range: 7/1/2020 to 7/1/2023

You can generate sales based upon the preset criteria and select the ones closest to your property. Comparable Search

Town of Cheektowaga
102.04-3-47.1

| Criteria | Subject Property | Comparable Property Fields | | |
|---------------------|---------------------|--|-------------------|---------------------|
| Site Property Class | 652 - Govt bldgs | 1 Fam Res w/Apt 1 Family Res 1 use sm bld 2 Family Res | Add > < Remove | Govt bldgs |
| Municipality | Town of Cheektowaga | Village of Depew Village of Sloan Village of Williamsville | Add > < Remove | Town of Cheektowaga |
| Site Uses | Highway gar | Aged home Airport Athletic fld Auto carwash | Add > < Remove | Highway gar |
| Sale Price | | | To | |
| Sale Date | | 4/12/2020 | To | 4/12/2022 |

Use the "Clear" and "Reset" buttons to the right to clear and fill the criteria selection boxes. Clearing them will omit them from the search.

Instructions:
Use the Comparable Property Fields to select the desired search data. Setting the fields blank will omit them from the search producing more results. Additional help can be found by clicking the "help" link at the top of the page.

| Select Comparable Data to be Viewed | Select Query Type |
|---|--|
| <input checked="" type="checkbox"/> Street Address <input checked="" type="checkbox"/> Lot Size <input checked="" type="checkbox"/> School District | <input type="radio"/> Assessment <input checked="" type="radio"/> Sales |
| <input type="button" value="Run Query"/> | |

What to expect?

At a Grievance Day hearing you will be sworn in. The Board of Assessment Review members will ask how you arrived at your market value. You will also be asked to supply evidence to substantiate your market value. The Board of Assessment Review members may have questions based upon the information you present.

Hearings are held in the Council Chambers at Town Hall. Each hearing will last approximately 5 minutes.

No decisions are made at the hearing.



After the hearing



After all hearings have been held the Board of Assessment Review will adjourn for deliberations. Deliberations are held privately with only the Board members throughout the month of June.

The Board of Assessment Review notifies the Assessor's Office of their determination on each case and the Real Property System is updated.

There is a public meeting at the end of June that closes out the Grievance period and notices are mailed on that day in conjunction with the filing of the Assessor's final roll.

What if I disagree with the Board's decision?

If you receive an unfavorable decision from the Board of Assessment Review you should consider the information you provided. If you still feel your home is not sellable for the current assessed value your next step is Small Claims Assessment Review.

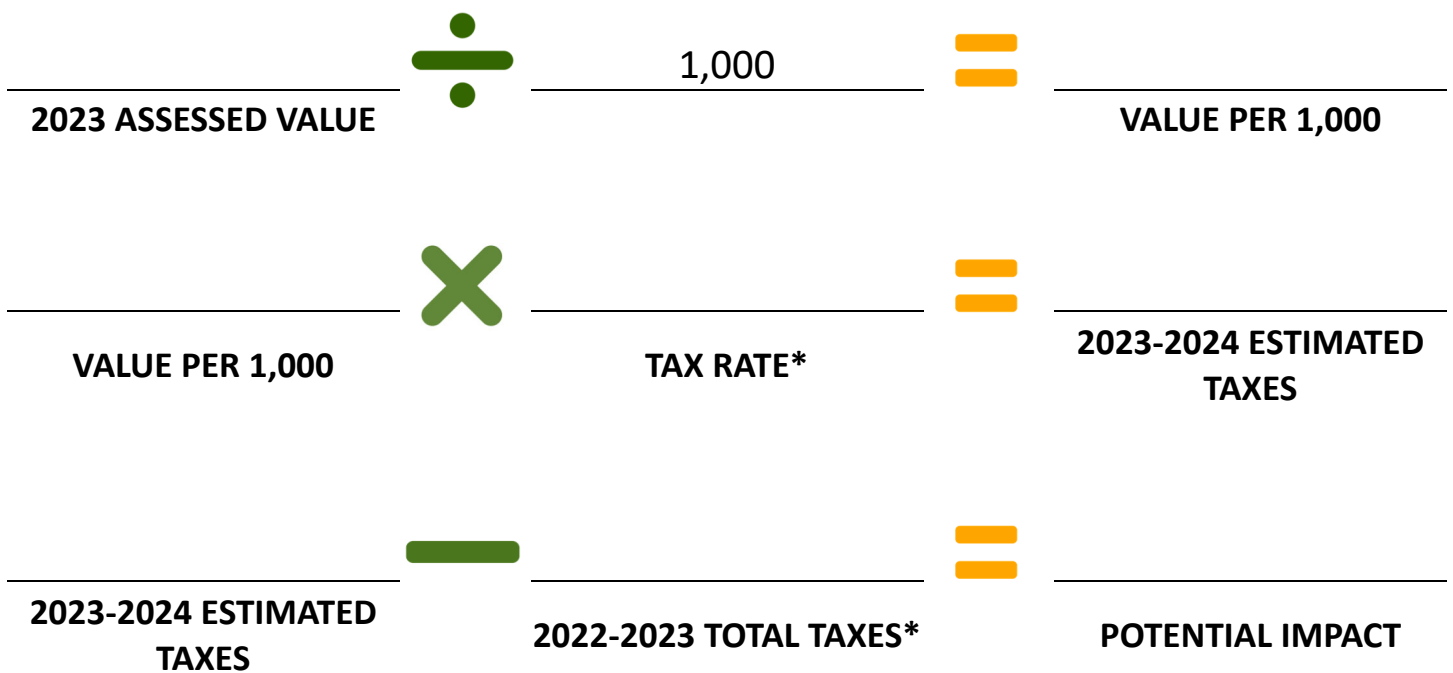
The SCAR application must be filed with the EC Treasurer, Town Clerk, Assessor and, School District no later than July 31, 2024. Failure to follow proper service could result in dismissal.

A court appointed hearing officer is assigned who will set a date and time for the hearing. Both you and the Town will have an opportunity to present evidence to the hearing officer and must be provided to the other party prior to the hearing.

A decision letter will be mailed some time after the hearing by the hearing officer to both parties.

Calculating Potential Tax Impact

The most commonly asked question is “how will this new assessment impact my taxes?” and, it is not a simple answer. The tax rates are subject to not only the total of all taxable assessed values within the taxing jurisdiction (town, county, school district, village) but also on the budget set by the taxing jurisdiction. A tax rate is determined by dividing the levy (budget minus income) by the total taxable value within the borders of the taxing agency then multiplied by 1,000 for an effective rate. Using the posted rates from the prior tax year is a good basis for judging any potential impact an increased assessment may have. Follow the steps below to estimate the potential impact.



*The tax rate and total taxes can be pulled from your 2024 County/Town tax bill or your 2023 School tax bill.

| Description | Tax Levy | Percent Change | Taxable Value | Rate | Tax Amount |
|--------------------|-----------|----------------|---------------|-------------|------------|
| Library Tax | 26435688 | 2.0000 | 115000.000 | 0.35910900 | \$41.30 |
| County Service Tax | 293524030 | 2.6000 | 115000.000 | 4.17152300 | \$479.73 |
| General Town Tax | 43032929 | 0.7000 | 115000.000 | 6.66648900 | \$766.65 |
| Highway Tax | 2376607 | -28.8000 | 115000.000 | 0.41930300 | \$48.22 |
| Fire 1 Doyle | 1053677 | 3.4000 | 115000.000 | 1.63925100 | \$188.51 |
| Consol Sewer | 12471953 | 5.5000 | 388.000 Units | 1.00000000 | \$388.00 |
| Consol Sewer | 12471953 | 5.5000 | 115000.000 | 0.44004500 | \$50.61 |
| Hydrant 1 Doyle | 87965 | 1.2000 | 115000.000 | 0.13645400 | \$15.69 |
| Drainage | 0 | 0.0000 | 1.000 Units | 12.30658800 | \$12.31 |
| General Light | 2291355 | 2.0000 | 115000.000 | 0.38942700 | \$44.78 |
| General Garbage | 9035062 | -0.8000 | 115000.000 | 1.57595500 | \$181.23 |