

## *Assessment Department – General Information*

The Assessment Department maintains an inventory of all parcels in the Town/Village of East Rochester in order to establish an assessed value for the equitable distribution of property taxes. All properties are currently assessed at 100% of market value.

In accordance with rules and regulations set forth in New York State Real Property Tax Law, the Town/Village of East Rochester participates in an annual assessment program. Annual assessing involves the yearly systematic analysis of all properties in the municipality to determine if they reflect current market values and making adjustments where necessary. Assessment changes may also be made due to change in use, and/or issuance of a building permit for new construction or demolition.

The Assessment Department also administers partial tax exemptions, as allowed under the State Real Property Tax Law, to property owners who meet certain eligibility requirements. Some of the most common residential exemptions are: STAR (School Tax Relief), Senior Citizen, Disability With Limited Income and Veterans. Applications are available for these exemptions through the New York State Office of Real Property Services web site, <http://www.orps.state.ny.us>, or by contacting the Assessment Office at 585-381-5151.

The Town/Village of East Rochester follows the New York State assessment calendar to prepare the annual assessment roll:

- ❖ July – March: Inspection of all new construction, remodeling, demolition and land subdivisions occurring after March 1<sup>st</sup> of the preceding year.
- ❖ March 1st: “Taxable Status Date” – The date that all properties are assessed “as of”. In other words, the assessment is based on whatever improvement is on the property as of this date. Also, all property tax exemptions must be submitted by this date.
- ❖ Assessment change notices are mailed to affected property owners on or about May 1<sup>st</sup>.
- ❖ May 1st: Tentative assessment roll is filed.
- ❖ May 1st – First Tuesday in June: Tentative assessment roll is available for public inspection.
- ❖ First Tuesday in June: The Board of Assessment Review meets to hear assessment complaints. A grievance form (RP-524) must be filled out completely and submitted with all supporting documentation to the Assessment Office on or before the first Tuesday in June.

- ❖ July 1st: Final assessment roll is filed. This value will be used to calculate the school tax bill in September, the town/county tax bill the following January and, the village tax bill the following June.

Informal assessment reviews may be requested after October 1st through the following March 1st.

### **Exemption Forms**

Exemption application forms are available online by accessing the New York State Office of Real Property Services web site: <http://www.orps.state.ny.us>. Application forms are also available by contacting the Assessment Office at 585-223-0770. The most common residential exemptions and the corresponding form number are:

**RP-425** - School Tax Relief (STAR) Exemption

**RP-458-a** - Alternative Veterans Exemption

**RP-458-b** – Cold War Veterans Exemption

**RP-459-c** - Partial Tax Exemption for Persons with Disabilities and Limited Income

**RP-467** – Partial Tax Exemption for Senior Citizens

If you have any questions concerning the assessment process or exemption eligibility requirements please contact the Assessment Office at 585-381-5151. The Assessment Office is located in Village Hall, 120 West Commercial Street. Office hours are Monday thru Friday, 8:30 AM to 4:30 PM.