

## Important Dates in the Real Property Tax Cycle

**Valuation Date: July 1 (previous assessment year)** - Real property price level for the assessment cycle is frozen as of this date

**Taxable Status/Exemption Filing Date: March 1** - The ownership and physical condition of all real property as of this date are assessed (valued) according to price fixed as of the valuation date. All applications for property exemptions must be filed with assessor by this date.

**Public Inspection of Inventory: April 1** - Period of time in which property owners can review the information on file for their property.

**Tentative Assessment Roll: May 1** - The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit.

**Public Notice of Tentative Roll: May 1** - Assessor publishes and posts notice of completion and filing of tentative assessment roll.

**Change of Assessment Notices: May (variable) 10 days prior to grievance day** - Notices are sent to all property owners who have a change in assessment or taxable status on the assessment roll.

**Public Inspection of Tentative Roll: May 1 until Fourth Tuesday in May** - Period of time in which property owners may examine the assessed values on the tentative roll and discuss them with the assessor.

**Grievance Day: Fourth Tuesday in May** - Board of assessment review meets to hear assessment complaints. Last day property owners may file a formal complaint seeking reduction in their tentative assessments. Grievance day should be verified with your local assessor.

**Notice of Board of Assessment Review Decisions: On or before July 1** - Property owners are notified of the results of the review by the Board.

**Final Assessment Roll: July 1** - The assessor signs and files a roll that contains the final assessments, including changes.

**Small Claims Assessment Review: July 31** - The last date by which an owner of a one, two, or three family residence may apply for small claims assessment review of the Board of Assessment Review determination. This is 30 days after the date the final assessment roll is filed.

**Filing of Article 7 Certiorari Writ: July 31** - 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: August 1** - The assessor delivers to the school authorities a duplicate of the part of the assessment that applies to the school district.

**School Tax Lien Date: Sept. 1** - The date school authorities attach to the school tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection.

**County/City/Town Tax Roll: Dec 31** - 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: Dec. 31** - The date county/city/town authorities attach to the county/city/town tax roll an authorization for the collection of taxes. Tax collector publishes notice of tax collection.

**End of Interest Free Period County/City/Town Tax: Jan 31** - County/city/town taxes may be paid without penalty for one month after publication of a notice of collection.