

ASSESSMENT CALENDAR

(Except Assessing Villages – see schedule below)
Lewis County Real Property Tax Service Agency – Linda D. Gydesen, Director

This information explains the yearly assessment cycle. If you own property, you should be aware of the deadlines and procedures outlined below.

MARCH 1 – TAXABLE STATUS DATE

- Property is assessed (valued) according to its condition on this date
- Exemption applications must be submitted to assessor by this date

MAY 1 – TENTATIVE ASSESSMENT ROLL FILED / AVAILABLE FOR PUBLIC INSPECTION

- The Tentative Assessment Roll is filed with the Town Clerk.
- A copy is also filed at the County Real Property Tax Service Agency
- Property owners should inspect the Tentative Assessment Roll, which shows the value of their property and applicable exemptions.

CHANGE OF ASSESSMENT NOTICE

- The first part of May, assessors send a Change of Assessment Notice to property owners whose property values have increased or decreased.
- **NON RECEIPT OF THIS NOTICE DOES NOT INVALIDATE THE ASSESSMENT**

BETWEEN MAY 1ST AND GRIEVANCE DAY

- Within these dates the assessor(s) sit(s) with the Tentative Assessment Roll so property owners can talk with the assessor about their property's assessed value.
- The dates, times and place that the assessor will be sitting are published in the Town's official newspaper and are also listed on the Change of Assessment Notice.

>>> BEGINNING OF ASSESSMENT COMPLAINT PERIOD <<<

GRIEVANCE DAY – GENERALLY THE 4TH TUESDAY IN MAY – some towns have alternate dates

- After talking with the assessor, if you are not satisfied with your property assessment, on Grievance Day you can contest your property assessment by filing an RP-524 Complaint form with the Board of Assessment Review.
Contact your town clerk or the County Real Property Tax Service Agency for an RP-524 Complaint for and also for the date, time and place Grievance Day is held in your town.

JULY 1ST of the prior year – FINAL ASSESSMENT ROLL VALUATION DATE

JULY 1ST – FINAL ASSESSMENT ROLL FILED & AVAILABLE FOR PUBLIC INSPECTION

- The Final Assessment Roll reflects all assessment changes authorized by the Board of Assessment Review.
- The filing period starts for Small Claims Assessment Review
 - Property owners of 1, 2 or 3 family residential owner occupied structures who are dissatisfied with the Board of Assessment Review's determination may file an application to have their complaint heard at Small Claims Assessment Review.
 - Applications for Small Claims Assessment Review are available at the County Clerk's Office.

JULY 31ST – LAST DATE TO FILE FOR SMALL CLAIMS ASSESSMENT REVIEW

AUGUST – SMALL CLAIMS ASSESSMENT REVIEW HEARINGS SCHEDULED

>>> END OF ASSESSMENT COMPLAINT PERIOD <<<

SEPTEMBER 1ST – SCHOOL TAXES DUE (some schools start collecting later than 9/1)

JANUARY 1ST – COUNTY/TOWN TAXES DUE

Lewis County Real Property Tax Service Agency – Lewis Co. Court House – Lowville, NY 13367
PH: (315) 376-5336 FAX: (315) 376-5582 E-mail: lgydesen@lewiscountyny.org

Annual Reassessment Towns: If your town is in the annual reassessment program, rather than receive a Change of Assessment Notice the first part of May, you will receive a Disclosure Notice in April with instructions on meeting with the assessor to discuss your property assessed value. Whether you receive a Disclosure Notice in April or a Change Notice in May, all property owners have the right to meet with the assessor while the assessor is sitting with the roll in May (see above), and all property owners have the right to contest their property assessment by filing a complaint form with the Board of Assessment Review on Grievance Day.