

Assessor Time Line

Taxable Status Date – March 1st

Tentative Roll – May 1st
Final Roll – July 1st

January	Send names and address changes to county for County/Town bills
February	Quarterly Sales Transmittal to State (with sales at least through Nov. is due by Feb. 15th)
March	Taxable Status Day – Complete all exemptions
April	<p>Complete Field Review and assessment updates; send notices and hold informal hearings</p> <ul style="list-style-type: none"> *Update reference SWIS table (Equalization Rate(last year's final), Uniform % (this year's stated Level Of Assessment), taxable status and final roll date) o *Update senior income limits (In Senior/Low Income ref table and run update) (Apply SENIOR_LOW.exe patch from website BEFORE updating limits) o *Ag buildings - (ex. code 41700) – change inv./value for improvement/demolition Project towns - recalculate all building values in inventory o *Special Franchise - refer to memo from Maryanne Young o *Gas wells (Excel worksheet for those interested, otherwise manually) o *GIS extract/CPA extract o *Ag ceilings - patch on website – www.orps.state.ny.us o *IDAs - verify their validity, expiration dates o *Calculate Uniform Percent (Administrative Update Program RPS190) o *Alternate Vets (Administrative Update Program RPS340) o *Recalc Ag Land exemptions (Update Program RPS344) o *Update STAR limits (In exemption reference table and run RPS349) <p>Generate and mail out Change Notices</p> <p>*****Initiate Next Year Processing. Continue to process sales on next year file</p> <p>*****Business Investment Exemptions (Administrative Update Program)</p> <p>Quarterly Sales Transmittal (with sales at least through Feb.) due by May 15th</p>
May 1st	<p>TENTATIVE ROLL (publish legal notice)</p> <p>Inventory Notice Requirement to be posted</p> <ul style="list-style-type: none"> o RECALCULATE TOTALS FOR CURRENT ASSESSMENT ROLL o Send tentative roll file and totals page to county and state (for tentative Equalization Rate)
Fourth Tues. May	<p>GRIEVANCE DAY</p> <ul style="list-style-type: none"> o Update BAR assessments

<p>July 1st</p>	<p>FINAL ROLL</p> <p>Assessor's Report</p> <ul style="list-style-type: none"> ○ Recalculate totals on this year's file ○ Send final roll to county and state (along with signed assessor's report – must be file out of Final Run of Assessors Report) ○ Change Next Year File to Current Year File ○ ONLY Corrections for taxes should be maintained to both the year you just finalized and the now current year; otherwise all changes should be made to what is now the current year only. ○ INFORM COUNTY OF <u>ALL CHANGES</u> MADE TO THE ROLL YEAR YOU JUST FINALIZED
<p>August</p>	<p>Run School Assessment Rolls on prior year for each district and provide STAR totals to business offices for their budgets.</p> <p>Quarterly Sales Transmittal to State (with sales at least through May, due by Aug. 15)</p> <p>Send names and address changes to county for school bills</p>
<p>September</p>	<p>Continue updating current year files</p>
<p>October</p>	<p>Provide Mobile Home park owners with STAR spreadsheets</p> <p>All State Aid Applications are due no later than October 1st</p> <p>Unpaid water, sewer and refuse added to prior year file</p>
<p>November</p>	<p>Recalculate exempts and taxables on prior year</p> <p>Send file and totals to county for County/Town taxables</p> <p>Quarterly Sales Transmittal to State (with sales at least through August, due by Nov 15th)</p>
<p>December</p>	<p>Send names and address changes to county for County/Town Bills. Class 1 Towns.</p> <p>Continue updating current year file</p>