

The Real Property Taxation and Assessment Calendar

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[Link to recording](#)

All towns in New York follow an assessment calendar, although the date may vary if the town has a Special Tax Act:

- **July 1** (prior year) – Valuation Date – assessor determines the value of the property
- **March 1** – Taxable Status Date – assessor determines condition and ownership of the property as of this date and begins to develop tentative roll. Exemption forms must be filed with the assessor by this date in order to be considered.
- **May 1** – Tentative Assessment Roll is filed
- **Fourth Tuesday in May** – Grievance Day – Taxpayers can grieve their assessment if they believe it is too high. This is a prerequisite in order to commence a court proceeding.
- **July 1** – Final Assessment Roll is filed.
- **July 31** - Small Claims Assessment Review filing deadline.
- **September 1** – School tax collection begins (receivers of taxes).
- **September 20** – Department heads submit estimates to budget officer.
- **September 30** – Tentative budget filed (budget officer).
- **September 30** – Exemption impact report filed (budget officer).
- **October 5** – Tentative budget presented at town board meeting (town clerk).
- **Thursday Following Election Day** – Deadline to hold public hearing on preliminary budget.
- **November 7** – Fire district files fire district budget with town clerk.
- **November 20** – Adoption of final budget.
- **Five Days After Final Adoption** – Clerk delivers two copies of final budget with fire district budget annexed to town supervisor.
- **10 Days After Receipt of Final Budget** – Town supervisor must present budget to county legislative body.
- **December 31** – Deadline for county to deliver warrant and tax roll to collecting officer.
- **January 1** – Town and county property taxes become a lien on the property, real property tax bills are mailed.

