

INSTRUCTIONS FOR FILING ASSESSMENT APPEALS

An appeal of your assessed value, called a **grievance**, can be filed during the month of May at the Town of Clay Assessors Office. Grievance Day is **Tuesday, May 25th, 2021 from 5pm until 9pm**. Appointments can be made by submitting a completed grievance form to the Assessors office previous to the close of business on May 25th at 4:30 pm. **(a personal appointment is NOT REQUIRED by the board. You may submit appropriate paperwork for review by the assessment review board without making an appointment)** In most cases any documents submitted within 3 business days of grievance day will be heard on a separate day than May 25th due to volume. That day is determined by the Board of Assessment review after the initial night of hearings, if necessary. Application packets are available at the Assessors Office, M-F 8:30 am-4:30 pm beginning May 1, 2021. (Mask wearing and social distancing will be in practice)

Suggestions:

1. Filing a grievance is specifically about the assessed value of your property being higher than similar properties. **It is not about taxes.** The taxes are a function of the budget levy requests of the taxing jurisdictions (school, county, town and special districts) and those rates, once the budgets are adopted by the appropriate governmental agencies, are non-negotiable. The Assessor does not set the budget amount, tax levies or have input into those processes. The officials you elect to office are responsible for this. Your assessed value WILL NOT be adjusted because your taxes are high. The taxes are high for all of us.
2. You must complete the application, including information on any new construction and its value, a **recent** appraisal or any other evidence you feel should be presented to the board. (Valuation date for suburban towns is July 1, 2020. All values should reflect that date) The preferred information is “comparable sales or assessed values” of similar properties. If you feel your assessment is too high, “Part Three, Paragraph B-Excessive Assessment” is the paragraph to fill in. (**WARNING:** Appraisals are done for a specific purpose, like a purchase or a refinance. The value of the appraisal is often tied specifically to the sale price or the amount of money to be borrowed on an existing home and **may not reflect** market value. In some cases, the **APPRAISERS PERMISSION** is required to use the appraisal for any other purpose other than its intended use. An individual sales price is just that and is not always a reflection of sales of similar properties. Property **OUTSIDE** the Town of Clay cannot be used.
3. Remember that your taxes are levied on your assessed value, not the **MARKET VALUE** that appears on your tax bill.
4. **Only similar style buildings are accepted as comparables.** For example, if you own a 1,000 square foot ranch, look for ranches of comparable size . If you own a 2,000 square foot colonial, look at other similar sized colonials. That is the standard appraisal practice used by multiple valuation industries.
5. Comparable property research can be done by going on line at <http://ongov.net> and searching Onondaga County property information.
6. The Board of Assessment Review members are only interested in the assessment of the building, not personal demographics of the owners or property taxes.
7. Additional Assessment information and publications are available from the New York State Office of Property Services at www.orps.state.ny.us