

Function

The Assessor maintains the municipality's assessment roll. This is accomplished by annually updating and valuing the physical components (inventory) of real estate located in a municipality and listing all property values on the assessment roll. It is an Assessor's job to ensure that assessments are up-to-date, accurate and equitable. The assessment roll provides the basis for fair distribution of taxes among property owners within the assessing unit. Assessor's responsibilities include:

- Determining property use and ownership
- Inspecting new construction and major improvements along with demolitions
- Collecting and maintaining accurate inventory on each property record card
- Maintaining a sales file
- Administering various property tax exemptions authorized under state and local law. All application forms are available online and at our office.

Purpose

The Assessor establishes a base value from which taxes are levied. The jurisdictions within this municipality that calculate their tax levies are School, County, Town and Special Districts. The Assessor does not create, process, mail or accept payment of taxes.

Analysis

The Assessor's Office uses three forms of analysis in the valuation of property. On residential property, the most common forms of valuation used are the Cost Analysis and the Market Approach. For commercial or industrial property, the Income Analysis is also used.

Assessment

When establishing an assessment for the tax roll, market value is the primary consideration. Your assessment is established using comparable sales within your municipality as of July 1st of the prior year. Value also is based on what inventory exists as of **Taxable Status Date**, March 1st each year

The Assessor's Office is available for information regarding assessments. Taxpayers may examine the information maintained by the assessing office on their own property and review the assessments of other property owners. This information can also be accessed online at <https://gis.dutchessny.gov/parcelaccess/>. The Assessor's Office is available for consultation and explanation of the assessment process. The most recent

tax assessment rolls can be accessed here:

<https://www.dutchessny.gov/Departments/Real-Property-Tax/tax-rolls.htm>

Exemptions

In addition to maintaining the roll, the Assessor processes exemptions. The available exemptions include **School Tax Relief (STAR)** which is for a homeowner's primary residence. There are two forms, each having their own income requirements. Basic STAR is for those under 65 and Enhanced STAR is for senior citizens 65 and older. The STAR program was revamped in 2015. Homeowners who purchased after August 1st 2015 must now register with NYS and will receive a credit in form of a check. The local office does not handle new STAR applications. Homeowners who owned prior to 2015 and have a STAR exemption (which is a discount directly off your school tax bill) are 'grandfathered' into the program. These homeowners would need to apply at the local office when they meet the age and income requirements for Enhanced STAR. Once in the program, eligibility will be automatically reviewed every year for as long as you continue to primarily reside in your home. For more specifics about the STAR Program and to obtain forms, follow the link: <https://www.tax.ny.gov/pit/property/star/star-exemption-program.htm>

Additional Exemptions include:

- **Senior Low Income Exemption:** available for those who qualify based on age and income limits that varies for each taxing jurisdiction. This exemption requires annual renewal. <https://www.tax.ny.gov/pit/property/exemption/seniorexempt.htm>
- **Disability Exemption:** available for those under 65 with a proven disability and income eligibility. The exemption requires annual renewal.(currently, in this municipality, this exemption is only available on the Dutchess County portion of the tax bill) <https://www.tax.ny.gov/pit/property/exemption/disablexempt.htm>
- **Veterans Exemption:** available for those who served during a designated time of war. No renewal required. <https://www.tax.ny.gov/pit/property/exemption/vetexempt.htm>
- **Agricultural Exemption:** available for agricultural land that meet NYS eligibility requirements. Annual renewal is required. For further information see: https://www.tax.ny.gov/research/property/assess/valuation/ag_overview.htm and the applications https://www.tax.ny.gov/forms/orpts/agri_assessment.htm
- Certain non-profit organizations that qualify by reason of religious, charitable or education use may also apply for an exemption.

***All exemption applications must be filed by taxable status date, March 1st. This is a non-negotiable deadline.**

Contesting Your Assessment

After checking the **Tentative Roll**, released every year on or about May 1st, if you feel your assessment is inaccurate or incorrect, informal meetings with the assessor can be arranged by appointment. In preparation, you should obtain data of similar properties

that have sold prior to July 1st of the preceding year as assessments are based on market value. If you feel you would like to formally contest your assessment, Grievance Day for the Town & Village of Pawling is always the 4th Wednesday in May. Procedures, instructions and the form for filling a grievance can be found here: <https://www.tax.ny.gov/pit/property/contest/contestasmt.htm>

Your filing will be considered by The Board of Assessment Review (BAR). The BAR is an appointed lay body of Pawling residents. They may or may not have real estate expertise and attend training for this position. Their purpose is to listen to the grievances of property owners and make determinations in the cases presented to them. Grievances can be filed with the Town Assessor's Office on or before Grievance Day. Any changes that are made by this board are entered on the tentative roll which, when complete, will be published as the **Final Roll**. The Final Roll is effective as of the 1st of July.

Individuals who may not be satisfied with the BAR decision can elect to appeal to **Small Claims Assessment Review (SCAR)**. For a fee any **residential** property's assessment (with the exception of residential vacant land) can be heard in SCAR. The deadline for filing a petition with SCAR is thirty days of the filing of the Final Assessment Roll, or the public notice of such filing, whichever is later. Commercial properties would file for **Tax Certiorari**.

Data Collection

New York State Real Property Tax Law 1573 requires inventory be collected at least once every 6 years for each parcel. This may be done assessing unit-wide in one year or spread over a six year period. In order to ensure fair and equitable distribution of real property tax, property inventory must be maintained and updated. Under 20 NYCRR Part 8201-3, assessors are required to visit properties and review the recorded inventory. An employee from this office may be out in the field taking photos and making notes during regular office hours. The inspections are of exteriors only, unless there is a request otherwise. Field inspections are made in the town car, which is recognizable by the Town emblem on the side and any inspector will have town business cards as identification.

Important Dates in Assessment Year:

March 1st- Taxable Status Date, exemption application deadline

May 1st- Tentative Roll

4th Wednesday in May- Grievance Day

July 1st- Final Roll