

COVID-19 UPDATE

A note from the Assessor's Office

Our hope is that this update finds you and your families well.

Due to these uncertain times and pursuant to the Governor's executive order, Town Hall is closed to the public during this time. We want to ensure Patterson residents that our staff continues to be available and accessible. We can be reached by email and phone as indicated below.

As in years past, please be assured that your right to an assessment review with the Board of Assessment Review will continue.

The 2020 Tentative roll assessments will be available online beginning May 1, 2020.

Understanding Your New Assessment

Assessments reflect 100% of full market value, based on prescribed time frames, set by real property tax law.

Generally, if the Assessor's estimate of the market value of your property reflects roughly the amount for which you could sell your property, then your assessment is fair. ⁽¹⁾

Real Property Tax Law contains two key timing factors in which assessment valuation is predicated upon. They are the **taxable status date** and the **valuation date**. It is important to understand the relationship of those dates, as well as how they are applied to the 2020 assessments.

Taxable status date: The taxable *status* of real property according to its condition and ownership as of March 1st of each year.

Valuation date: All real property subject to taxation (that is assessed as of a March 1st taxable status date) is *valued as of* July 1st of the *preceding* year.

For purposes of the 2020 assessment roll, the taxable status date (condition and ownership of the property) is March 1, 2020 and the valuation date is July 1, 2019. The assessment of your home indicates the market value as of July 1, 2019. Restrictively, market changes after July 1, 2019 cannot be used in the 2020 assessments.

In summary, the 2020 assessments are valued at 100% of market value as of July 1, 2019.

If You Are Assessed Fairly, But You Feel That Your Taxes Are Too High

Assessors do not determine your property taxes. If you believe that your assessment accurately reflects the market value of your property but you still feel that your property taxes are too high, you may wish to address this matter with the taxing jurisdictions that impose taxes in your community: *the school board, county legislature, city council, town board, fire district and other special districts.*

The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property. ⁽²⁾

Informal reviews are often helpful in resolving assessment concerns. Often, an informal discussion between a taxpayer and an Assessor can result in a sharing of information beneficial to both parties. If such a discussion does not result in a reduction in your assessment, and you still feel as though your assessment is too high, you may wish to contest your assessment. ⁽³⁾

Although the Governor has issued an executive order suspending all public meetings until June 1st, the order alternatively allows for remote meetings by conference call or similar service. Grievance day will be held on the fourth Tuesday of May: May 26, 2020 from 4:00 p.m. - 8:00 p.m.

All complaint applications may be submitted by mail or email. For those who wish to be heard by the grievance board, a video conference will be available, via Zoom. If a computer is unavailable to you, a Zoom telephone conference is available.

To best serve the public, we ask that applications be submitted **beginning May 1, 2020 and no later than 2:00 p.m. May 26, 2020.**

NOTE: All RP-524 applications must be accompanied with the supporting documentation relative to the request of an assessment review. Applications must be fully completed and include applicant's signature in part five.

BY MAIL TO:

Patterson Assessor's Office
P.O. Box 470
Patterson NY 12563.

BY EMAIL TO:

assessors@pattersonny.org.

BY VIDEO CONFERENCE:

Send request by email to assessors@pattersonny.org or by phone to 845-878-9300 ext. 25 /ext. 16. All phone calls will be returned within one business day. Be advised that video **conferences must be pre-scheduled and confirmed** by both the Assessor's Office and the applicant. **Paper copy** RP-524 applications must be submitted prior to a video conference.

In the end, our goal is to ensure that the grievance process preserves the right of taxpayers to an assessment appeal while keeping our residents and staff safe. Although the year 2020 has brought upon some challenges, we, the Town of Patterson, will get through this together!

Wishing you and your families good health,
Donna M. DiPippo
Sole Assessor

QUICK LINKS

RP-524 COMPLAINT FORM INSTRUCTIONS:

https://www.tax.ny.gov/pdf/current_forms/orpts/rp524ins.pdf

RP-524 COMPLAINT FORM:

https://www.tax.ny.gov/pdf/current_forms/orpts/rp524_fill_in.pdf

2020 PROPERTY ASSESSMENT INFORMATION:

<https://pattersonny.org/Assessor.php>

2020 TENTATIVE ASSESSMENT ROLL: <https://putnamcountyny.com/wp-content/uploads/2020/05/20Pattersontentativeroll.pdf>

SOURCES (1) (2) (3):

<https://www.tax.ny.gov/pit/property/contest/contestasmt.htm>