

A Closer Look at the Tentative Assessment Roll

STATE OF NEW YORK
 COUNTY - Big County
 CITY - Anywhere
 SWIS - 999999 **A**

2006 TENTATIVE ASSESSMENT ROLL
 TAXABLE SECTION OF THE ROLL - 1

C VALUATION DATE - JULY 1, 2005

D TAXABLE STATUS DATE - MAR 01, 2006

UNIFORM PERCENTAGE OF VALUE IS 95% **B**

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	-----COUNTY-----CITY-----SCHOOL
CURRENT OWNERS NAME	SCHOOL DISTRICT	LAND	TAX DESCRIPTION	TAXABLE VALUE
CURRENT OWNERS ADDRESS	PARCEL SIZE/GRID COORD	TOTAL	SPECIAL DISTRICTS	ACCOUNT NO.

***** 57.63-2-79 *****

57.63-2-79 **E**

Archer, John
 Acher, Louise
 3 Main St
 Anywhere, NY 00000

3 Main St **F**
 210 1 Family Res
 School 111111
 FRNT 60.00 DPTH 93.50
 EAST-0647310 NRTH-0966910
 DEED BOOK 2509 PG-260

G 5,000

H 145,400

FULL MARKET VALUE **I** 153,053

STAR B 41854 0 0 30,000 **J**

COUNTY	TAXABLE VALUE	145,400	K
CITY	TAXABLE VALUE	145,400	
SCHOOL	TAXABLE VALUE	115,400	

***** 57.63-2-78 *****

57.63-2-78
 Baker Janice
 5 Main St
 Anywhere, NY 00000

5 Main St
 210 1 Family Res
 School 111111
 FRNT 45.00 DPTH 113.00
 EAST-0647290 NRTH-0966860
 DEED BOOK 2605 PG-355
 FULL MARKET VALUE 121,789

3,700

115,700

VETERANS 41121	17,357	17,357	0
STAR E 41834	0	0	50,000
COUNTY	TAXABLE VALUE	98,343	
CITY	TAXABLE VALUE	98,343	
SCHOOL	TAXABLE VALUE	65,700	

57.63-2-77
 Cook, Ima
 310 George Street
 Somewhere, CA 55555

7 Main St
 421 Restaurant
 School 111111
 FRNT 75.00 DPTH 113.00
 EAST-0647290 NRTH-0966800
 DEED BOOK 2670 PG-640
 FULL MARKET VALUE 136,737

2,660

129,900

COUNTY	TAXABLE VALUE	129,900
CITY	TAXABLE VALUE	129,900
SCHOOL	TAXABLE VALUE	129,900

L

I, the undersigned, do depose and swear that, to the best of my knowledge and belief, I have set forth in the tentative assessment roll attached hereto or filed herewith all the real property situated in the assessing unit in which I am assessor and, with the exception of assessments made by the State Board of Real Property Services, I have estimated the value of such real property at the sums which I have determined to be in accordance with the provisions of section three hundred five of the Real Property Tax Law. _____

The Tentative Assessment Roll must be filed by the tentative roll filing date (which in **most** towns is May 1 – please check with your assessor). The tentative roll lists assessment information for every property for the current year, and is public information. It is your responsibility to check your assessment and exemptions on the tentative roll after it has been filed. Questions about your assessment should be directed to your assessor. After meeting with your assessor, if you are still dissatisfied, you have the right to file for a formal review by your Board of Assessment Review by the filing deadline.

- A. SWIS:** (State Wide Information System) A six-digit number assigned by the State as a unique identifier for every municipality in the state. The first two digits define the county, the second two the city or town, and the last pair the village, if any.
- B. Uniform Percentage of Market Value:** New York State law requires that all properties in a municipality be assessed at the same percentage of market value. In this case, 95% means that the municipality is assessing property at 95% percent of market value.
- C. Valuation Date:** In each municipality, property is assessed based on what its market value would have been on this date given its condition on taxable status date. In most towns, Valuation Date is July 1 of the year prior to the roll. (Please confirm the date in your municipality with your assessor.)
- D. Taxable Status Date:** The assessment reflects the ownership and physical condition of the property as of this date. In addition, most exemption applications must be filed with the assessor by this date. In most towns, Taxable Status Date is March 1 of the year in which the roll is filed. (Again, please confirm the date in your municipality with your assessor.)
- E. Tax Map Parcel Number:** (Also known as the Section-Block-Lot or SBL.) This number will match the number on the tax bill, and is used when applying for exemptions and assessment review.
- F. Property Location & Class:** The code identifies the parcel's category (i.e., 210 falls within the 200 range, indicating a one family residence):

100's = agricultural	200's = residential	300's = vacant
400's = commercial	500's = recreation/entertainment	600's = community service
700's = industrial	800's = public services	900's = wild/forested/conservation lands/public parks

School District: The parcel's school district and school district code.
Parcel Size: The parcel's frontal and depth dimensions.
Grid Coordinates: The parcel's identification by geographical coordinates, used for mapping purposes.
Deed Book: The volume number of the book (liber) and page number where deeds are recorded.
- G. Land Assessment:** The assessed value of the land without the addition of improvements (permanent structures). By law, only the total assessment (**H**) may be reviewed (or grieved).
- H. Total Assessment:** The total assessed value of the property, including the land and improvements.
- I. Full Market Value:** What a willing buyer would pay a willing seller under normal circumstances. This should approximate the dollar amount for which the property could be sold. In places where the uniform percent of market value is 100%, this is the same as the assessed value; otherwise market value multiplied by the uniform percentage of value (**B**) will be the total assessed value (**H**).
- J. Exemption:** The name of the exemption and the exemption code (in this case Basic STAR 41854), followed by the amount of the exemption for each taxing jurisdiction (i.e., STAR B is the Basic STAR exemption and applies only to school tax, thus the taxable value of the exemption for county and city is zero).
- K. Tax Description:** Taxing jurisdictions include counties, cities, towns, school districts, villages and special districts (fire, sewer, water, etc.)

Taxable Value: The value, after exemptions are applied, upon which your tax bill will be calculated (**H** minus **J** = **K**). In this case, the school taxable value is different from the others due to the STAR exemption.
- L. Assessor's Oath:** This is only listed on the last page of the roll. The assessor signs the roll to indicate that all assessments are uniform at the stated percentage of market value.