

Real Property Assessment Cycle

The Town of Williamson follows the New York State Assessment Calendar, as set forth in New York State Real Property Tax Law, to prepare the annual assessment roll to be used for the levy of taxes based on the budgets set by the school districts, Wayne County, and the Town of Williamson.

Important dates on the Assessment Calendar are:

July through March

Inspection of most new construction and accessory structures, of additions, remodel/renovation projects, demolitions, and land subdivisions which took place after the preceding March 1. This is done through on-site inspections, through sketching the new, changed, or demolished structures, and mapping newly created parcels.

March 1st – Taxable Status Date

The date that all properties are assessed “as of,” per by New York State Real Property Tax Law. In other words, the assessment is based on all improvements on the property “as of” this date. In addition, all property tax exemptions must be submitted to the Assessor by this date.

March through May 1st

Valuation of all new construction and accessory structures, of additions, remodel/renovation projects, demolitions, and land subdivisions is calculated in accordance with the standard methods of valuation (i.e., cost, sales comparison, and/or capitalization of income). Notices of Change of Assessment are mailed to impacted property owners between May 1st and May 15th.

May 1st – Filing of Tentative Assessment Roll

This roll lists the assessed value and all approved exemptions, if any, for every parcel in the Town of Williamson. The Tentative Assessment Roll is available for public inspection at the Assessor’s office through the fourth Tuesday in May. If there are any errors in posting, this is the easiest time to make corrections.

May 1st through Fourth Tuesday in May

Applications to grieve your assessment (Form RP-524) must be filled out completely and submitted, with any supporting documentation, to the Assessor’s Office if you wish to receive an appointment with the Board of Assessment Review. Forms are available online or at the Assessor’s Office.

Fourth Tuesday in May – Grievance Day

The Board of Assessment Review (BAR) meets to hear assessment complaints. You must have submitted a completed Form RP-524 and received an appointment in order to appear before the BAR, which is comprised of five Town of Williamson residents who have knowledge of real estate values in the Town. The BAR notifies owners of their decision before July 1.

July 1st – Filing of Final Assessment Roll

This roll incorporates the changes made by the BAR during Grievance Day hearings. The final value will be used to calculate the school tax bill in September and the Town/County tax bill in January.