

# Information about your Assessment and your Assessor

## THE ASSESSOR'S DUTIES

Each year we are required to estimate the market value of your property. It means the amount a willing buyer who did not have to buy would pay a willing seller who did not have to sell, in cash, meaning not with goods or a trade. If you agree that the market value of your property was at least as much as shown in the notice, you do not have to do anything. The tax bills you receive in August and February will be based on this value. If you have any questions about this assessment, we encourage you to contact our office and talk with one of our evaluators. We have lists of all sales in Dutchess County. You are welcome to use these lists. In this way, you can acquaint yourself with real estate market facts, as opposed to rumors, concerning what people are paying for property in your neighborhood.

The taxing districts set millage rates. That's the dollar amount of tax per 1,000 of assessed value. Your tax bill is based on your assessed value, less exemptions, times the millage rates of all taxing districts in which your property is located. Placing an assessed value on your property is our ONLY part in the taxing process.

## HOW IS MARKET VALUE DETERMINED?

There are three approaches to value: cost, sales comparison, and income. We use a computer-assisted mass appraisal system that incorporates elements of all three approaches to value. If a number of properties similar to yours sold before the July 1<sup>st</sup> assessment date, this is the best evidence of market value. If, after conferring with one of our evaluators, you still believe your "market" value is higher than actual value, we encourage you take advantage of the one or all three options open to you as a taxpayer.

1. Call for an appointment with the assessor to present your case for a lower assessment.
2. If that does not meet your expectations, we encourage you to file a written grievance on or before the 4<sup>th</sup> Tuesday of May. You do not need to appear before the Grievance Board.
3. If you file a grievance and are not satisfied you may go to the County Court and file a small claim assessment review action. That must be done by July 30<sup>th</sup>. A \$30 to \$40 fee is required, which is awarded back to you if you are successful with your case.

These steps are only open to 1 to 3 family homes that are owner occupied. For all others, step 3 is different. Please speak to us at the Assessor's office and we will help you.

## THE GRIEVANCE BOARD

The Grievance Board is created by state law and is made up of 3 to 7 city property owners who are private citizens with property valuation experience but independent from the assessor's office. Grievance forms are available in the Assessor's office and on our website. No fee is required. The Assessor is simply a party before the Board, just as is the petitioner. The only question for the board is whether the assessor's market value of a property exceeds its July 1<sup>st</sup> actual value.

## MAKING A CASE

Can you win a reduction before the Assessor and or the Grievance Board? Yes, you can obtain a reduction if you can prove that your assessment exceeded market value at the valuation date. But if you base your case on a personal hardship, such as living on a fixed income or an inability to pay more taxes, the unfortunate answer is "no". You may be eligible for the tax exemption plan administered by the Assessor's office.

The Grievance Board does not set the millage rate. Its function is to determine whether your assessment exceeds market value. We encourage you to discuss your assessment with the Assessor or a member of the staff before you file a grievance. The Assessor's goal is not to increase assessments, but only to determine that your property is accurately valued. No taxing body can pressure us into setting a value higher than it should be.

## PREPARING FOR YOUR HEARING

To win, your presentation must be based on facts, not generalities. The best way to prepare for your hearing is to find evidence of sales of comparable properties that sold before July 1<sup>st</sup> of the previous year. An assessment increase from one year to the next is not a basis for a reduction. The difference in neighborhoods is already considered in the values. Location, location, location, as they say.

## HEARING PROCEDURE BEFORE THE GRIEVANCE BOARD

Hearings are on the 4<sup>th</sup> Tuesday of May in City Hall Common Council Chambers. They are informal. While you don't need an attorney, one can represent you. You should present testimony and all evidence you feel will support your case. You will be asked to present your evidence then the Assessor's office will present evidence as to the market value of your property. The Grievance Board will advise you of the decision in writing.

## WHAT THEN?

If you accept the decision, you need do nothing further. If you disagree, the next step is a small claims action filed with County Court. If you do not file a Grievance, you may NOT file a small claim. Small claims starts hearing petitioners in late September and can go through the fall. The same applies in as much as you will be asked to present your evidence then the Assessor's office will present evidence as to the market value of your property. The Court will advise you of their decision in writing.

Please check our website for additional information and forms at [www.cityofpoughkeepsie.com](http://www.cityofpoughkeepsie.com) under Assessor.

## REMEMBER...

It is my goal as your appointed Assessor to provide fair assessments for all taxpayers. We are an award-winning department, recognized by the State of New York for outstanding service to all property owners in the City of Poughkeepsie. My staff and I are ready to answer any questions about the assessed value of your property and or any tax exemption programs you may be eligible for. "We are here to serve you."