

Town of North Salem

Preliminary Assessment Notifications

April 1, 2017

Empowering people who serve the public™



What to Expect



Notices with the 2017 preliminary assessments will be mailed to all property owners the week of April 1st.

If property owners feel the preliminary 2017 assessment does not accurately reflect market value *as of the July 1, 2016 valuation date*, Property owners, or their representative, may contact Tyler to schedule an informal review.

All informal review meetings are by appointment only.

The notice is mailed with a letter explaining how to understand the notice and what to do if you disagree with the assessment.

Explanatory Letter for the Notice



Town of North Salem

ASSESSMENT DISCLOSURE NOTICE – PRELIMINARY 2017 ASSESSMENT

Dear Property Owner:

April 5, 2017

Town of North Salem's preliminary 2017 assessments are now complete. Tyler Technologies, Appraisal & Tax Division was contracted by the Town of North Salem to assist in the preparation and review of your 2017 assessment.

Enclosed is the 2017 Assessment Disclosure Notice for your property. This notice shows the market value of your property for 2017 and redistributes 2016 taxes as if all preliminary 2017 assessments had been in place to raise 2016 tax levels. *This is not an estimate of future taxes.*

- If you live in the Peach Lake Sewer District your sewer district taxes are not included as they are not determined by assessed valuations.
- The value of any new construction for 2017 may not yet be reflected in your value.
- Not all of your exemptions for 2017 may be included at this time because applications are still being submitted.
- People who have been in Town for more than two years may receive a STAR discount on your School taxes. The state program changed for new people buying homes in North Salem after May 1, 2015 and they receive a STAR check instead of the discounted taxes. For new people in Town who are receiving a STAR tax credit check rather than a STAR discount on your taxes please be aware that the check amount is not reflected in this tax redistribution.
- 2016 assessments were at 11.17% of market value, compared to 100% of market value for 2017.
- Changes in taxes due to this revaluation will start with the April 2018 Town and County taxes, unless that figure is revised during the appeals process.

Please consider the information provided which reflects the market value of your home as of July 1, 2016. If you wish to discuss how your preliminary 2017 assessment was determined you should schedule an *informal review meeting* with a Tyler Technologies appraiser by calling (800) 497-6026, no later than April 25, 2017, weekdays from 9am - 4pm. All informal review meetings are one on one and by appointment only and will be held during regular business hours, with evening and Saturday appointments available. Meetings will be held at the North Salem meeting room located at 66 June Road, North Salem.

The informal review process affords you an opportunity to discuss your individual property assessment. It is not an opportunity to discuss assessments of other properties or to discuss taxes. You must own the property or provide a letter of authorization from the property owner in order to schedule a review meeting. Decisions regarding potential assessment changes will not be made during your meeting and a follow-up inspection of your property may be required to complete the review. All property owners who participate in the informal review process will receive notification of the results of the review by mail concurrent with the filing of the June 1, 2017 Tentative Assessment Roll.

If you cannot attend an informal review meeting, correspondence may be sent to Tyler Technologies at the address below, postmarked no later than April 25, 2017. The letter must clearly document the property location, your concerns, cause for reconsideration, any supporting market data, and a daytime phone number where you may be reached.

If you are dissatisfied with the outcome of your informal review, your assessment can be challenged by filing an appeal to the North Salem Board of Assessment Review from June 1-20, 2017, but no later than June 20, 2017, which is the official grievance day. Grievance applications and information about the appeal process are available at the Assessor's office or online at www.northsalemny.org, on the Assessor's page under Departments.

Your participation and interest have been invaluable to the success of this project. Many thanks for your cooperation.

Tyler Technologies, Town of North Salem, Assessor Office
170 Dillen Rd, North Salem, NY 14540



Understanding the Notice



State of New York, County of Westchester
 Town of North Salem
ASSESSMENT DISCLOSURE NOTICE - 2017 PRELIMINARY ASSESSMENT NOTIFICATION
CALL 1-800-497-6026 FOR ALL QUESTIONS REGARDING YOUR 2017 ASSESSMENT
 PLEASE READ THE ENCLOSED COVER LETTER FOR IMPORTANT INFORMATION REGARDING THIS NOTICE
 FOR INFORMATION ONLY-THIS IS NOT A TAX BILL

OWNER INFORMATION	PARCEL INFORMATION	EXEMPTIONS

Existing Exemptions have been listed. Owners must contact the Town with any questions regarding exemptions.

Per Real Property Tax Law Section 511, this is your notice of the 2017 preliminary assessment for your property listed above. NYS law requires all properties be assessed at market value, or at a uniform level of assessment. In conformance with the law and to ensure all property assessments are fair and equitable, all parcels in the Town of North Salem have been reviewed and assessed at 100% of market value, as of July 1, 2016, the valuation date of the 2017 roll.

Year	Assessed Value	Level of Assessment	Market Value
2016		11.17%	
2017		100.00%	
		Net Change:	

The 2017 Market Value is what Tyler will discuss in an informal review meeting. Tyler will NOT discuss exemptions or taxes.

Please be advised a change in your property's assessment does not necessarily mean your taxes will change. Your tax liability is affected by several factors, including: changes to school/county /municipal budgets, changes to assessments of other properties, changes to exemption laws and /or assessments partially or wholly exempt from taxation, and the apportionment of school and /or county taxes among multiple municipal segments.

The scenario below illustrates what the tax impact would have been if the new 2017 assessments were implemented for the 2016 tax year. **This is only an estimate and does NOT represent your future tax liability. It is for comparison purposes only.**

Tax Jurisdiction	2015 Taxable Assessed Value* (for 2016 tax)	2017 Preliminary Taxable Assessed Value*	2016 Taxes (Actual) and redistributed tax using 2017 preliminary Assessments	
			2016 Actual	With 2017 AV
TOWN				
COUNTY				
SPECIAL DISTRICTS				
SCHOOL				
		Approximate Total Taxes:		
		Difference:		

The taxes are an estimate of what would happen with your current tax bill using the new assessment. This is NOT an estimate of your 2017 or 2018 tax bill.

Note: If you live in the Peach Lake Sewer District your sewer district taxes are not included in the above estimate.

*Taxable assessed value is your property's assessed value minus applicable exemptions, if any, for each tax year. Please note not all exemptions may yet be in place for 2017.

If you disagree with your 2017 value, please contact Tyler Technologies at 1-800-497-6026 no later than April 25, 2017 to make an appointment.

Should you still disagree with your 2017 assessment after receiving the outcome of your informal review with Tyler Technologies, you may then file a formal written complaint with the Board of Assessment Review from June 1-20, 2017. The grievance application and instructions can be found online at www.tax.ny.gov (form RP524) or the Assessor's page at www.northsalemny.org

How to Schedule a Meeting



Properties owners must call Tyler at **(800) 497-6026** once they receive their letters to schedule appointments.

Tyler will be available Monday through Friday, 9:00AM to 5:00PM through April 25, 2017 for scheduling.

Be sure to have your notice with you when you call. Information on the notice is required.

The phone lines may be busy the first few days but will lighten up by the second week.

Owners must inform Tyler phone operators of ALL properties they own and wish to discuss at the time they schedule their meeting.

At the Informal Meeting



Informal meetings generally take 15 – 20 minutes.

Property owners will have an opportunity to review the data Tyler used to determine the assessment.

A signed form from the property owner is required for all representatives in order to discuss the property.

Only properties that have been scheduled for an appointment will be discussed.

Tyler will only discuss full market value. Tyler will not discuss tax amounts or exemptions.

What to Bring to the Meeting



Informal reviews do not require anything specific or special from the property owner.

While NOT required, photos, recent appraisals or other documentation are welcome. It is best to provide a copy of this documentation for Tyler to retain for review.

Commercial property owners are encouraged to provide income/expense information.

What If I Cannot Attend?



If owners cannot attend an informal review meeting, correspondence may be sent to Tyler Technologies at the address on the notice, postmarked no later than April 25, 2017.

What Happens Next?



Tyler appraisal staff will review every property that had an informal meeting.

Final reassessment notices will be mailed for June 1st to all properties that have had an informal review.

If you are dissatisfied with the outcome of your informal review, your assessments can be challenged upon the filing of an appeal to the Board of Assessment Review from June 1- 20, 2017, but no later than June 20, 2017, which is the official grievance day.

Thank you for joining us today.

We would be happy to answer
any questions at this time.

Visit us online at MMRC.tylertech.com