

Chautauqua Property Owners Association

Fact Sheet Regarding Property Taxes

October 2014

In January 2015, properties in the Town of Chautauqua, including the Chautauqua Institution, will be reassessed. For most of us, this will be the first assessment since 2011. We will receive the new assessment in March 2015. If you find the increase higher than you think is fair, you need to follow these steps:

1. You must be able to prove that you are a property owner or tenant paying property tax.
2. Since the State no longer provides municipalities with the 40-page booklet that explains the grievance procedure, you will have to go online – [www.tax.NY.Gov/PDF/publications/ORPTS/grievancebooklet.pdf](http://www.tax.NY.Gov/PDF/publications/ORPTS/grievancebooklet.pdf).
3. For assessment purposes, the Institution is divided into 8 districts. Building and remodeling activities in YOUR district may have caused an ‘interim’ assessment, and such activity will affect your assessment. The web site ([www.chau-assessors.org](http://www.chau-assessors.org)) also has sales information for purposes of comparison.
4. The assessor’s office is located at 2 Academy St., Mayville, NY 14757. You may visit or telephone (1-716-753-2236) to discuss your new assessment. **THEY WILL RETURN TELEPHONE CALLS.** If you leave a message, the call will be returned – with a limit of ten minutes. If you have specific questions written out, (and it is YOUR job to do so) ten minutes should be enough.
5. You will need to PROVE market value of your home. How:
  - A recent appraisal
  - Recent purchase price
  - Sale prices of similar properties
  - Assessments of similar properties (after reassessment at full value)
  - Find the full value listed for your property on the web site of the assessor.
6. You must PROVE the % of value used to determine assessment (Property inventory which is on the web site). Among other items listed there:
  - Sales prices and assessments of similar properties
  - Uniform percentage value listed for your assessing unit on the assessment roll. Be sure the facts listed there are correct. Some residents have been surprised to find they have a basement!

If you are not satisfied with the results of the telephone call (or visit), you may ask for a hearing with the Board of Assessment Review. There is no fee for filing. If you cannot be present on Grievance Day (ALWAYS THE THIRD WEDNESDAY IN MAY), you may designate a representative. This designation has to be on the official form, so you really will need to fill out that one. (RP-524 – is available at the assessor’s office or on line at [www.tax.NY.gov](http://www.tax.NY.gov)).

If you are not content with the response of the Board of Assessment Review, you may file with Small Claims of Assessment review case.

Much of this information/instruction will be included with the Assessment Disclosure Notice that is sent to all property owners in March.

For residents who have Chautauqua as their permanent residence, you are eligible for the state's STAR program that will reduce your assessed value for the school tax. If you are over 65, and your income is under \$81,900, New York State's enhanced Star program reduces the school tax by \$64,200. You must sign up for this program at the assessor's office.