

ASSESSMENT INFORMATION

Property Tax Exemptions

The deadline to apply for property tax exemptions is March 1 of each year.

Forms can be obtained from the Assessment office or click on the name of the exemption (except Star) below to access the exemption form and instructions or renewal form.

STAR - BASIC & ENHANCED - If you are currently receiving your Star exemption through a reduction on your school tax bill (not the New Star Credit Check Program for new homeowners) you may retain your exemption in this manner until you sell your home. The exemption is only available if it is your **primary residence**. The maximum income limit for Basic Star is \$500,000. One Star exemption is allowed in NYS. Current Enhanced Star recipients that have previously renewed their exemption with the assessor must now enroll in the [Income Verification Program](#) as the state has made it mandatory. This will be the final year to complete the annual renewal form. [Star Enhanced Renewal Application for the 2019-2020 School Year](#). You will receive annual renewal confirmation notification from the state going forward. The maximum income limit for 2019 Star Enhanced is **\$86,300**.

Current Star Basic recipients turning age 65 by 12/31/19 and meet the income requirement can apply for the Star Enhanced. Please submit [Star Enhanced Application for the 2019-2020 School Year and mandatory Income Verification Program Application](#). Also required with your application is a copy of your driver's license, for proof of age and residency, and a copy of your 2017 Federal Tax Return.

ALTERNATIVE VETERAN - The exemption is available to veterans who served on active duty in the U.S. Armed Forces during the Persian Gulf Conflict (commencing on August 2, 1990); Vietnam War (February 28, 1961-May 7, 1975); Korean War (June 27, 1950-January 31, 1955); World War II (December 7, 1941-December 31, 1946) and honorably discharged or released from service. Applicants who received an **expeditionary medal** for service in Lebanon June 1, 1983-Dec. 1, 1987, Grenada Oct. 23, 1983-Nov. 21, 1983 or Panama Dec. 20, 1989-Jan. 31, 1990 qualify for the war-veteran/combat zone exemption. A copy of the DD-214 must be submitted with the application. [Instructions](#).

COLD WAR VETERAN - *County exemption*, the exemption is available to veterans who served on active duty in the U.S. Armed Forces who served between September 1945 and December 1991. A copy of your DD-214 must be submitted with the application. [Instructions](#).

SENIOR CITIZEN LOW INCOME - Must be 65 years or older and total income is \$23,399 or less. There is a sliding scale basis for % of exemption. The exemption requires an annual renewal application. [Renewal Form](#). [Instructions](#). For your 2018 renewal a [Star Enhanced Application and an Income Verification Program Application](#) must be completed to receive the Star Enhanced Exemption you previously received automatically with your Senior Citizen's Exemption renewal form.

DISABILITY - Must have a physical or mental impairment which substantially limits one or more major life activities and total income is \$23,399 or less. [Instructions](#). Exemption requires annual renewal. [Renewal Form](#).

AGRICULTURAL - Must consist of seven or more acres that have been used to produce for sale crops, livestock or livestock products for the previous two years with gross sales of \$10,000/year or \$20,000/2 years, or seven acres rented to a qualified farmer with a minimum five-year lease agreement. Instructions are included on the form. [Lease Agreement](#) for rented land. Exemption requires annual renewal. [Renewal Form](#).

Assessed Values

A printed assessment roll can be viewed in the Assessment Office. Online it can be viewed using the link on the home page or assessor page of this website.

Key Dates in the Valuation Process:

Valuation Date-July 1st

Taxable Status Date-March 1st

Tentative Assessment Roll filed-May 1st

Final Assessment Roll filed-July 1st

Review of your assessment should start with the Assessor. Verification of data used to produce the assessment should be completed and discussion held to include both how the assessment was determined and the reason(s) you think the assessment should be adjusted. If this step does not obtain the result you desire, then your next step in the process is to file a grievance with the Board of Assessment Review.

Grievance Day

The South Bristol Board of Assessment Review meets each year on the fourth Tuesday in May.

2019 Grievance day is Tuesday, May 28, 2019, time 4pm-8pm. Complaint forms and information on “What to do if you Disagree with Your Assessment” are available from the Assessment office, or tax.ny.gov. [Instructions.](#)