

ASSESSMENT INFORMATION

Property Tax Exemptions

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

Forms can be obtained by clicking on the 'name' of the exemption below to access the exemption form and by clicking on 'instructions' or 'renewal form.'

[NEW HOMEOWNERS](#) - *apply for STAR by registering with NYS.*

STAR ENHANCED EXEMPTION RECIPIENTS RECEIVING THE SAVINGS ON YOUR SCHOOL TAX BILL ARE NOW PART OF NYS INCOME VERIFICATION PROGRAM. YOUR INCOME WILL BE VERIFIED BY NYS TAX & FINANCE EACH YEAR AND AUTOMATICALLY RENEWED. NYS WILL CONTACT YOU BY MAIL IF THERE IS AN ISSUE. PLEASE DO NOT CALL THE ASSESSOR.

The Star **Exemption** will no longer receive an increase in savings of up to 2% each year. This potential increase is only available with the Star **Credit**. For more information on switching to the Star Credit go to: <https://www.tax.ny.gov/pit/property/star/switch.htm>

If you currently receive the BASIC STAR on your school tax bill (not as a check in the new star CREDIT program) and are 65 or older, or will be turning age 65 by 12/31/21, and meet the income requirement, you can apply for the Star Enhanced exemption. Please submit [Star Enhanced Application for the 2021-2022 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 2019 Federal Tax Return. The maximum income limit for 2021 application is \$90,550. See application for directions to determine income.

[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 must have either (1) been honorably discharged or released from service or (2) received a letter from the NYS DVS stating that the veteran now meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act. As proof of the dates and character of service, a copy of DD Form 214, Report of Transfer or Discharge, or other appropriate evidence, including the DVS letter if one was received should be attached to your application. 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 your driver's license must also be submitted with the application. [Instructions](#).

[COLD WAR VETERAN](#) - *A County only exemption*, is available to veterans who served on active duty in the U.S. Armed Forces between September 1945 and December 1991, and must have either (1) been honorably discharged or released from service or (2) received a letter from the NYS DVS stating that the veteran now meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act. As proof of the dates and character of service, a copy of DD Form 214, Report of Transfer or Discharge, or other appropriate evidence, including the DVS letter if one was received should be attached to your application. A copy of your driver's license must also 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. [Instructions](#). A copy of your driver's license and income (federal tax return or year-end 1099 statements) must be submitted with the application. After the initial application, an annual renewal application is required, which will be mailed to you in the fall from the assessment office. [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](#). A copy of your Award Letter from Social Security Administration must be submitted with the application, along with a copy of your driver's license and your annual income source (federal tax return or year-end 1099 statements.) After the initial application, an annual renewal application is required, which will be mailed to you in the fall from the assessment office. [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. Proof of gross sales must be submitted with original application and renewal forms. This can be your schedule F from your tax return, copy of check(s) paid to you for the product or bookkeeping records. A soil group worksheet is also required with the application and can be obtained by contacting Ontario County Soil & Water Conservation District at 585-396-1450. This 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.

The next Grievance Day is Tuesday, May 25, 2021, time 4pm-8pm. Complaint forms and information on "What to do if you Disagree with Your Assessment" are available at tax.ny.gov. [Instructions](#).