



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	New York (NY) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	Varies by jurisdiction
Valuation Methodology:	Fair Market Value
State websites:	http://www.nyc.gov/html/dof/html/home/home.shtml http://www.orps.state.ny.us
How often is the reassessment:	City/5 boroughs - every year / upstate - varies by jurisdiction
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	Varies by jurisdiction
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	No statutory provision
Assessment Phase-In Provisions:	The five boroughs are phased in over a five year period, including Nassau county, no other jurisdictional phase-in
Pollution Control Taxable:	N/A
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A
Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A



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Intangible Property Taxable:	N/A
Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Varies by jurisdiction
Discounts	None
Payment Options	Varies by jurisdiction
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Varies by jurisdiction - most come out in January & February
Appeal Deadlines (received or postmarked):	Dates vary however, villages are generally the end of January or February, 5 boroughs and Nassau March 1st, everywhere else fourth Tuesday in May with some exceptions upstate in the beginning of June.