



**City of Rochester, New York**

Department of Finance  
Bureau of Assessment

## **2016 REASSESSMENT TIMELINE:**

### **December 2015**

Mailing of disclosure notices which will notify owners of proposed new assessments  
Call (585) 428-6544

### **December 2015 – February 2016**

Review meetings ongoing  
Comparable sales:  
[www.cityofrochester.gov/recent-sales](http://www.cityofrochester.gov/recent-sales)

### **January 22, 2016**

Last day to call to schedule review meeting

### **February 1, 2016**

Last day for exemption application filing

### **March 15, 2016**

Last day to file a complaint for the Board of Assessment Review

### **May 2, 2016**

Final assessment roll is filed

### **July 1, 2016**

City and school tax bills generated based on the new assessments

### **January 1, 2017**

Monroe County tax bills generated based on the new assessments

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### **City of Rochester**

#### **Bureau of Assessment**

30 Church Street, Rm. 101A  
Rochester, New York 14614

Phone: (585) 428-7221

TTY: (585) 428-7600

FAX (585) 428-6423

[www.cityofrochester.gov/assessment](http://www.cityofrochester.gov/assessment)



City of Rochester, NY  
Lovely A. Warren, Mayor  
Rochester City Council

# **2016 REASSESSMENT**

## **Questions & Answers**



**Q** I RECEIVED A LETTER FROM THE CITY ABOUT A REASSESSMENT. IS THIS A TAX BILL?

**A** No, it's a letter showing you the new assessment of your property. All 65,800 properties in the city have been reassessed. The new assessment will be used to calculate the city and school tax bill for July 2016 and the following Monroe County tax bill in January 2017.

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**Q** WHY WAS THIS DONE?

**A** The City Assessor reassesses all properties every four years. The last reassessment was done for 2012. Property value for tax purposes should reflect fair market value—what it would sell for on the open market. In order to maintain accuracy and fairness for city property owners, periodic reassessments are needed.

**Q** ISN'T REASSESSMENT JUST ANOTHER WAY TO RAISE TAXES?

**A** No. Reassessment only determines how the tax levy is distributed among properties. Some properties see a tax increase; others see no change or a decrease. The tax levy is the total amount to be raised each year according to the City budget. It is not directly affected by reassessment.

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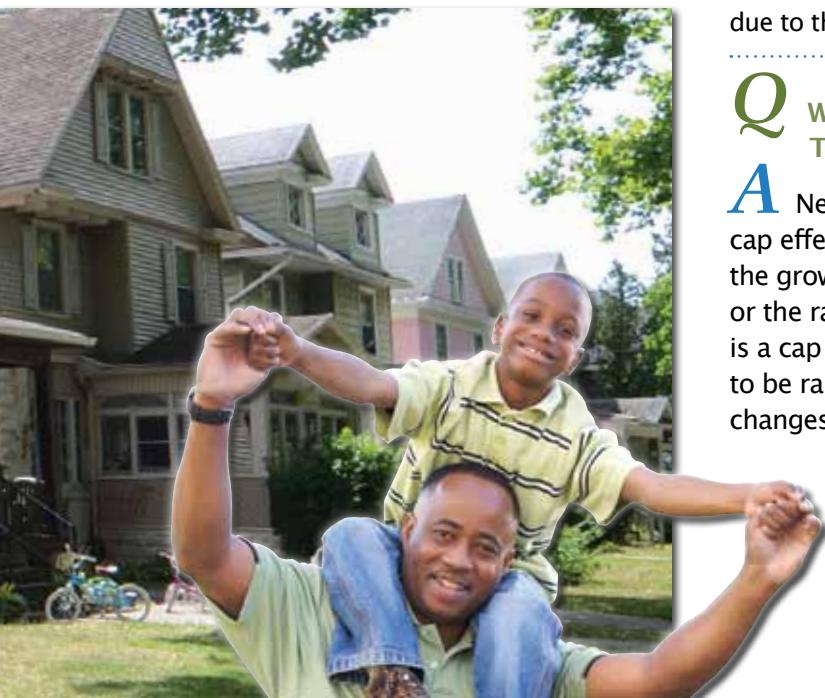
**Q** HOW WILL MY TAXES BE AFFECTED?

**A** Generally, the areas of the city that have experienced the greater appreciation in real estate prices over the past four years will see tax increases. Those areas with slight increases or decreases in property value will see their taxes stay the same or decrease. Of course, each property is unique and your specific tax change depends on your specific old and new assessment. The letter you received gives an estimate of the tax change for your property, due to the reassessment.

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**Q** WHAT ABOUT THE 2% TAX CAP THAT I'VE HEARD ABOUT?

**A** New York State did enact a property tax cap effective in 2012. It establishes a limit on the growth of property taxes to two percent or the rate of inflation, whichever is less. It is a cap on the tax levy or the total amount to be raised. It does not affect individual tax changes caused by reassessment.





## Q WHAT FACTORS WERE CONSIDERED IN DETERMINING THE VALUE FOR MY PROPERTY?

A A home's value is based on the same criteria buyers and sellers consider every day. These include: location, size, age, condition, number of rooms and quality of construction, as well as features like fireplaces, garages and others which generally add to the property's value. The value of your property was determined by examining similar properties in your neighborhood that sold in the last 30 months. Locate comparable sales at [www.cityofrochester.gov/recent-sales](http://www.cityofrochester.gov/recent-sales).

A commercial or industrial building's value is also based on the sale of similar properties where sales exist. In addition, an income approach, which values the net income produced by rented properties, is used. Some unique properties are valued by estimating building replacement cost minus depreciation.

## Q WHAT IF I DISAGREE WITH MY NEW ASSESSMENT?

A A very simple question to ask yourself is: "Could I sell my property for its new preliminary value?" If you believe your new assessment does not reflect your property's current market value, call (585) 428-6544 as soon as possible to make an appointment with a City appraiser. He or she will review the assessment with you and consider any information you provide which could change the new value. You must call by **Friday, January 22, 2016**.

If you agree the new assessment is the fair market value of your property, you do not have to do anything.

## Q WHERE ARE THE REVIEW MEETINGS HELD?

A All meetings will be held in City Hall at 30 Church Street, Downtown. The building is at the corner of Church Street and North Fitzhugh Street. Parking is available at the Sister Cities Parking Garage directly across from City Hall for \$2 for 2 hours. Handicap access is located at the North Fitzhugh Street "Link" entrance of City Hall. All meetings are strictly by appointment only. **No walk-in appointments are allowed.**

## Q I DON'T WANT TO COME TO THE OFFICE. CAN WE DO THE MEETING BY PHONE?

A **Yes.** You can make an appointment and specify that it be a phone meeting. Our appraiser will call you at the appointed date and time.

## Q MY ASSESSMENT WENT DOWN. DOES THAT MEAN I HAVE TO SELL MY HOME FOR LESS?

A Be assured that the assessment does not limit the price you could try to





sell your home for. You may sell your home at whatever price attracts a buyer. Contact real estate brokers for advice in selling your home.

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## Q HOW CAN I PROVE THAT THE NEW ASSESSMENT IS INCORRECT?

**A** When you meet with the appraiser, bring any recent sales contracts, listing agreements, or appraisals of the property. Information about recent sales of neighboring properties is also helpful. (Comparable sales available at [www.cityofrochester.gov/recent-sales](http://www.cityofrochester.gov/recent-sales).) Information about the condition of your property, including photos with dates, will be helpful in determining the value of your property.

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## Q IF I'M DISSATISFIED WITH THE RESULTS OF MY REVIEW MEETING, WHAT OTHER OPTIONS DO I HAVE?

**A** The City's Board of Assessment Review will begin meeting on March 1, 2016 to hear and decide on valuation complaints. After February 1, you may pick up forms and instructions at the Assessor's Office, Room 101A in City Hall, 30 Church St., download the forms from the City's website ([www.cityofrochester.gov/assessment](http://www.cityofrochester.gov/assessment) click on the left side button for "Assessment Adjustments") or call (585) 428-7221 to request the materials be sent to you.

The last day to file a complaint with the Board of Assessment Review will be **Tuesday, March 15, 2016 at 8:00 pm.**

There are no costs or fees for the materials or Board of Review process.

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## Q WHEN WILL THE CITY REASSESS AGAIN?

**A** The city plans to reassess every four years so the next reassessment will be for 2020.

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## Q WHAT TAX EXEMPTIONS ARE AVAILABLE?

**A** The Basic STAR exemption is available for all properties which are the primary residence of the owner. In addition there are exemptions for seniors (age 65 or over), veterans and disabled property owners. For a complete list of exemptions, visit our website ([www.cityofrochester.gov/assessment](http://www.cityofrochester.gov/assessment) click on the left side button for "Residential Property Exemptions") or call the exemption hotline (585) 428-6994. The deadline to file is **Monday, February 1, 2016.**

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Folletos disponible en español.