

## 2024 REASSESSMENT TIMELINE:

### December 2023

Mailing of disclosure notices which will notify owners of proposed new assessments

### December 2023 – February 2024

Review meetings ongoing  
Comparable sales:

[cityofrochester.gov/recent-sales](http://cityofrochester.gov/recent-sales)

### January 31, 2024

Last day to call to schedule review meeting

### February 1, 2024

Last day for exemption application filing

### March 19, 2024

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

### May 1, 2024

Final assessment roll is filed

### July 1, 2024

City and school tax bills generated based on the new assessments

### January 1, 2025

Monroe County tax bills generated based on the new assessments

### 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

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



CITY OF ROCHESTER, NEW YORK  
Department of Finance  
Bureau of Assessment

# 2024 Reassessment Questions and Answers



Malik D. Evans, Mayor  
City of Rochester, NY • Rochester City Council



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



**No**, it's a letter showing you the new assessment of your property. All 64,900 properties in the city have been reassessed. The new assessment will be used to calculate the city and school tax bill for July 2024 and the following Monroe County tax bill in January 2025.



**WHY WAS THIS DONE?**



The City Assessor reassesses all properties every four years. The last reassessment was done for 2020. 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.



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



**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.



**HOW WILL MY TAXES BE AFFECTED?**



Generally, the areas of the city that have experienced 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.

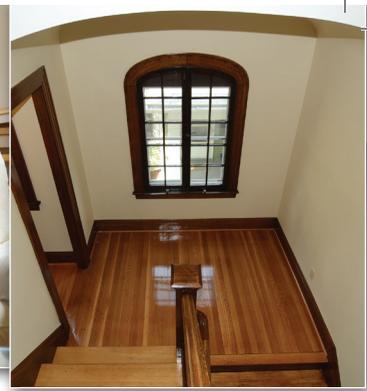
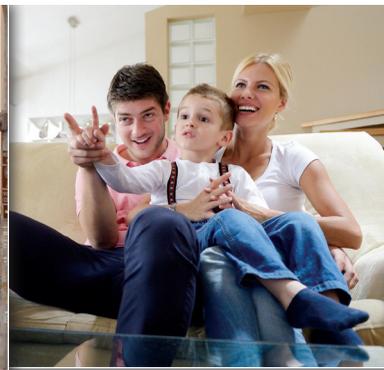
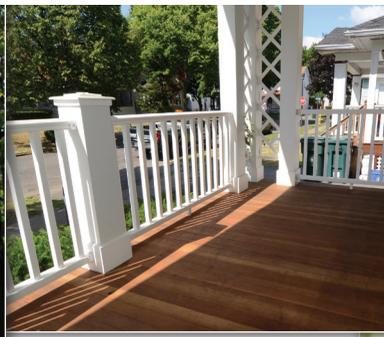


**WHAT ABOUT THE 2% TAX CAP THAT I'VE HEARD ABOUT?**



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 OF 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 [cityofrochester.gov/recent-sales](http://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 **311** from inside the city limit or **(585) 428-5990** from outside the city limit, 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 **Wednesday, January 31, 2024**. 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 hearings will be held at City Hall, 30 Church Street, Downtown. City Hall is at the corner of Church Street and N. Fitzhugh Street. Handicap access is located at the N. Fitzhugh Street "Link" entrance of City Hall. Parking is available at the Sister Cities Garage directly across the street. The parking rate for the garage is \$2 for first hour and \$2 for second hour or fraction of that hour.

**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.

**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 [cityofrochester.gov/recent-sales](http://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.

**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 5, 2024** 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 ([cityofrochester.gov/assessment](http://cityofrochester.gov/assessment) **click on the left side button for "Contesting an Assessment"**) 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 19, 2024** at 8:00 p.m.

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

**Q WHEN WILL THE CITY REASSESS AGAIN?**

**A** The City plans to reassess every four years so the next reassessment will be for 2028.

**Q WHAT TAX EXEMPTIONS ARE AVAILABLE?**

**A** The Basic STAR credit/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 ([cityofrochester.gov/assessment](http://cityofrochester.gov/assessment) click on "Residential Property Exemptions") or call the exemption hotline **(585) 428-6994**. The deadline to file is **Thursday, February 1, 2024**.

Folletos disponible en español.

