

Town of Roxbury

2024 Reassessment

Assessment Disclosure

February 12, 2024

John Wolham,
Regional Director
NYSDTF – ORPTS

www.tax.ny.gov/research/property

Important Points

The Town's 2024 assessments represent 100% of market value as of July 1, 2023 (Valuation Date) and whatever physically exists as of March 1, 2024 (Taxable Status Date).

New construction and / or exemptions may not be reflected in your disclosure notice because of timing (your assessment and / or taxable value could change for the tentative roll filed May 1, 2024, as a result).

The Town's average change in level is 1.61.

The Town's STAR exemption amounts were recertified at \$35,010 for Basic and \$94,980 for Enhanced. STAR credit checks are not reflected in disclosure processing.

TABLE II INTRA-CLASS SHIFT (MATCHED PARCELS)*
TAX DOLLAR CHANGE IN TAX DOLLARS USING 01/24 & 09/23 LEVY

PROP CLASS # PARCELS % PARCELS	< -\$1000	-\$1000 TO -\$500	-\$500 TO -\$250	-\$250 TO \$250	\$250 TO \$500	\$500 TO \$1000	> \$1000
FARM 23 100%	0 0.00%	3 13.04%	1 4.35%	12 52.17%	4 17.39%	1 4.35%	2 8.70%
RESIDENTIAL 1862 100%	30 1.61%	63 3.38%	110 5.91%	564 30.29%	304 16.33%	425 22.82%	366 19.66%
CONDOMINIUM 0 0%	0	0	0	0	0	0	0
VACANT 1044 100%	59 5.65%	51 4.89%	84 8.05%	830 79.50%	12 1.15%	3 0.29%	5 0.48%
COMMERCIAL 89 100%	12 13.48%	9 10.11%	12 13.48%	43 48.31%	5 5.62%	5 5.62%	3 3.37%
INDUSTRIAL 3 100%	1 33.33%	0 0.00%	0 0.00%	2 66.67%	0 0.00%	0 0.00%	0 0.00%
PRIV FOREST 128 100%	17 13.28%	12 9.38%	34 26.56%	62 48.44%	3 2.34%	0 0.00%	0 0.00%
OTHER 4 100%	1 25.00%	0 0.00%	0 0.00%	3 75.00%	0 0.00%	0 0.00%	0 0.00%
TOTAL 3153 100%	120 3.81%	138 4.38%	241 7.64%	1516 48.08%	328 10.40%	434 13.76%	376 11.93%

*THOSE PARCELS THAT MATCH IN CLASSIFICATION AND TAX MAP ID (PROPCLASS AND SBL) IN ROLL SECTION 1 ONLY. EXCLUDES UTILITY, SPECIAL FRANCHISE, CEILING RR & WHOLLY EXEMPT PARCELS.
IMPACT FILE DOES NOT REFLECT INFORMAL HEARING OR FORMAL GRIEVANCE CHANGES.

**TABLE I INTRA-CLASS SHIFT (MATCHED PARCELS)*
PERCENT CHANGE IN TAX DOLLARS USING 01/24 & 09/23 LEVY**

PROP CLASS # PARCELS % PARCELS	< -25%	-25% TO -10%	-10% TO 10%	10% TO 25%	> 25%
FARM 23 100%	7 30.43%	6 26.09%	5 21.74%	2 8.70%	3 13.04%
RESIDENTIAL 1862 100%	34 1.83%	151 8.11%	664 35.66%	568 30.50%	445 23.90%
CONDOMINIUM 0 0%	0	0	0	0	0
VACANT 1044 100%	234 22.41%	737 70.59%	37 3.54%	11 1.05%	25 2.39%
COMMERCIAL 89 100%	7 7.87%	27 30.34%	42 47.19%	11 12.36%	2 2.25%
INDUSTRIAL 3 100%	1 33.33%	1 33.33%	1 33.33%	0 0.00%	0 0.00%
PRIV FOREST 128 100%	9 7.03%	102 79.69%	9 7.03%	3 2.34%	5 3.91%
OTHER 4 100%	1 25.00%	2 50.00%	1 25.00%	0 0.00%	0 0.00%
TOTAL 3153 100%	293 9.29%	1026 32.54%	759 24.07%	595 18.87%	480 15.22%

*THOSE PARCELS THAT MATCH IN CLASSIFICATION AND TAX MAP ID (PROPCLASS AND SBL) IN ROLL SECTION 1 ONLY. EXCLUDES UTILITY, SPECIAL FRANCHISE, CEILING RR & WHOLLY EXEMPT PARCELS. IMPACT FILE DOES NOT REFLECT INFORMAL HEARING OR FORMAL GRIEVANCE CHANGES.

County of Delaware
Town of Roxbury

SEE ENCLOSED LETTER FOR MORE INFORMATION
Assessor's phone number: 607-326-4362

2024 ASSESSMENT NOTIFICATION
FOR INFORMATION ONLY - THIS IS NOT A TAX BILL

OWNER INFORMATION



PARCEL INFORMATION

124800 [REDACTED]
[REDACTED]
240 - Rural res
60.00 Acres

EXEMPTIONS

41123 - VET WAR T
41801 - AGED C/T
41804 - AGED S
41834 - ENH STAR

You are hereby notified in accordance with the requirements of Section 511 of the Real Property Tax Law of your preliminary assessment. New York State law requires all properties in each municipality to be assessed at market value or at a uniform level of assessment each year. To comply with the law and ensure that all property owners are assessed fairly and accurately, assessments throughout the Town of Roxbury have been reviewed and adjusted as necessary.

Year	Assessed Value	Level of Assessment	Market Value
2023	\$241,300	68.00%	\$354,900
2024	\$480,900	100.00%	\$480,900
Net Change	\$239,600		

A change in your property's assessment does not necessarily indicate that your taxes will change. Your tax liability will be affected by several factors, including: changes to school/county/municipal budgets, changes to assessments of other properties, changes to exemptions and/or exemption savings amounts applicable to your property, and apportionment of school and/or county taxes among multiple municipal segments.

The information below is for comparison purposes only. It compares your prior year taxes to what they would have been had your 2024 assessment been in place. **This is a hypothetical estimate based on prior year tax levies and does NOT represent your actual future tax liability.**

	2023 Taxable Assessed Value *	2024 Preliminary Taxable Assessed Value *	Approximate Tax Liability	
			2023	2024
COUNTY	\$205,588	\$302,967	\$1,286	\$1,125
TOWN	\$214,696	\$296,967	\$1,111	\$914
SCHOOL	\$157,514	\$243,574	\$1,939	\$1,777
Approximate Total Taxes:			\$4,336	\$3,816
Decrease in Estimated Taxes:				-\$520

Note: Special District and Village taxes, if any, are not included.

* Taxable assessed value is your property's assessed value minus applicable exemptions.

You should examine the tentative assessment roll regardless of this notice or have discussions with representatives of the assessor's office. If you disagree with your property's assessment, in order to protect your right to assessment review, you must file a formal written complaint on the officially prescribed form (RP-524), available from your assessor or online at www.tax.ny.gov, with your Board of Assessment Review (BAR) on or before

Grievance Day: 5/30/2024 A publication entitled "Contesting Your Assessment in New York State" is available at the assessor's office and online: www.tax.ny.gov.

Please note that your assessor and the BAR can only review your **assessed value**; they do not set and cannot adjust your taxes. If you feel that your assessment is fair but your taxes are too high, your comments should be addressed to the appropriate taxing jurisdiction.

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PARCEL INFORMATION

EXEMPTIONS

OWNER INFORMATION

124800 [REDACTED]
210 - 1 Family Res
5.97 Acres

No Exemptions on this parcel

You are hereby notified in accordance with the requirements of Section 511 of the Real Property Tax Law of your preliminary assessment. New York State law requires all properties in each municipality to be assessed at market value or at a uniform level of assessment each year. To comply with the law and ensure that all property owners are assessed fairly and accurately, assessments throughout the Town of Roxbury have been reviewed and adjusted as necessary.

Year	Assessed Value	Level of Assessment	Market Value
2023	\$331,000	68.00%	\$486,800
2024	\$565,100	100.00%	\$565,100
Net Change	\$234,100		

A change in your property's assessment does not necessarily indicate that your taxes will change. Your tax liability will be affected by several factors, including: changes to school/county/municipal budgets, changes to assessments of other properties, changes to exemptions and/or exemption savings amounts applicable to your property, and apportionment of school and/or county taxes among multiple municipal segments.

The information below is for comparison purposes only. It compares your prior year taxes to what they would have been had your 2024 assessment been in place. **This is a hypothetical estimate based on prior year tax levies and does NOT represent your actual future tax liability.**

	2023 Taxable Assessed Value *	2024 Preliminary Taxable Assessed Value *	Approximate Tax Liability	
			2023	2024
COUNTY	\$331,000	\$565,100	\$2,070	\$2,098
TOWN	\$331,000	\$565,100	\$1,713	\$1,738
SCHOOL	\$331,000	\$565,100	\$4,075	\$4,122
Approximate Total Taxes:			\$7,858	\$7,958
Increase in Estimated Taxes:				\$100

Note: Special District and Village taxes, if any, are not included.

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OWNER INFORMATION



PARCEL INFORMATION

124800 [REDACTED]
[REDACTED]
210 - 1 Family Res
2.66 Acres

EXEMPTIONS

No Exemptions on this parcel

You are hereby notified in accordance with the requirements of Section 511 of the Real Property Tax Law of your preliminary assessment. New York State law requires all properties in each municipality to be assessed at market value or at a uniform level of assessment each year. To comply with the law and ensure that all property owners are assessed fairly and accurately, assessments throughout the Town of Roxbury have been reviewed and adjusted as necessary.

Year	Assessed Value	Level of Assessment	Market Value
2023	\$86,300	68.00%	\$126,900
2024	\$183,300	100.00%	\$183,300
Net Change	\$97,000		

A change in your property's assessment does not necessarily indicate that your taxes will change. Your tax liability will be affected by several factors, including: changes to school/county/municipal budgets, changes to assessments of other properties, changes to exemptions and/or exemption savings amounts applicable to your property, and apportionment of school and/or county taxes among multiple municipal segments.

The information below is for comparison purposes only. It compares your prior year taxes to what they would have been had your 2024 assessment been in place. **This is a hypothetical estimate based on prior year tax levies and does NOT represent your actual future tax liability.**

	2023 Taxable Assessed Value *	2024 Preliminary Taxable Assessed Value *	Approximate Tax Liability	
			2023	2024
COUNTY	\$86,300	\$183,300	\$540	\$680
TOWN	\$86,300	\$183,300	\$447	\$564
SCHOOL	\$86,300	\$183,300	\$1,062	\$1,337
Approximate Total Taxes:			\$2,049	\$2,581
Increase in Estimated Taxes:				\$532

Note: Special District and Village taxes, if any, are not included.

* Taxable assessed value is your property's assessed value minus applicable exemptions.

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ASSESSMENT DISCLOSURE NOTICE – PRELIMINARY 2024 ASSESSMENT

February 16, 2024

Dear Property Owner:

The Town of Roxbury's *preliminary* 2024 assessments are now ready.

Enclosed is the 2024 Assessment Disclosure Notice for your property as required by Real Property Tax Law §511. This notice displays the market value of your property for 2024 and redistributes the September 2023 School and the January 2024 Town / County taxes as if all preliminary 2024 assessments had been in place to raise those same tax levies. This is not an estimate of future taxes and is provided for comparison purposes only. Town taxes include Town General and Highway taxes. Special district taxes are not included. **The value of any new construction for 2024 may not yet be reflected in your value. Not all your exemptions for 2024 may be included at this time because applications are still being submitted. For anyone receiving a STAR tax credit check, please be aware that amount is not reflected in this tax redistribution.** Your 2023 assessment was at 68.00% of market value while your 2024 assessment represents 100% of market value. Your preliminary 2024 assessment will be the basis for your September 2024 School and January 2025 Town / County property taxes unless it is revised through the informal review or appeals process.

If you feel your preliminary 2024 assessment does not accurately reflect market value as of the July 1, 2023 valuation date, you may schedule an informal review meeting by calling the Assessor's Office at (607) 326-4362, **no later than April 5th, 2024, weekdays from 9am - 4pm.** All informal review meetings are by appointment only and will be held during regular business hours, with limited evening and Saturday appointments available. Meetings will be held at the Roxbury Town Hall, 56 Hillcrest Drive, Roxbury, NY 12474. Virtual or phone appointments will be available.

The informal review process is your opportunity to discuss your individual property assessment. It is not an opportunity to discuss assessments of other properties or to discuss taxes. You must own the property or provide a letter of authorization from the property owner to schedule an informal review meeting. Decisions regarding potential assessment changes will not be made at your meeting and a follow-up inspection of your property may be required to complete the review. All property owners who participate in the informal review process will receive notification of the results by mail on or before May 1, 2024, the filing date of the 2024 Tentative Assessment Roll.

If you cannot attend an informal review meeting, correspondence may be sent to the Assessor's Office at Roxbury Town Hall, PO Box 189, 56 Hillcrest Drive, Roxbury, NY 12474, postmarked no later than April 5th, 2024. The letter must clearly document the property tax map number and location, your concerns, any market data / sales data / appraisals, etc., in support of your opinion of market value, and a daytime phone number at which you can be reached.

If you are dissatisfied with the outcome of your informal review, your assessment can be challenged by filing an appeal to the Board of Assessment Review from May 1 - 30, 2024, but no later than May 30, 2024, which is the official grievance day.

Grievance applications and information about the appeal process is available at:
<https://www.tax.ny.gov/pit/property/contest/contestasmt.htm>.

Your participation by reviewing your preliminary value is vital to the success of this project. Thank you for your interest and cooperation.

Robert J. Breglio, Jr., Assessor
TOWN OF ROXBURY