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**MEMORANDUM**

**TO: RON CLAMSER, JR., ASST. SUPT. OF FINANCE, FACILITIES & OPERATIONS**

**FROM: MARC E. SHARFF, ESQ. MES (CM)**

**RE: TIME LINE RELATING TO TAX BILLS AND ASSESSMENT CHALLENGES**

**DATE: AUGUST 4, 2020**

As requested, below is a time line that shows the various deadlines for the mailing of tax bills by the various taxing authorities as well as the relevant dates for challenging tax assessments in the Town of Greenburgh. If the date on which the action is due falls on a weekend or a holiday, the action is due on the next regular business day.

The fiscal years for the Town and Village are January 1 to December 31 for the Town and June 1 to May 31 for the Village as opposed to the School District's July 1 to June 30.

<b>ACTION</b>	<b>DATE BY WHICH ACTION MUST BE TAKEN</b>	<b>PARTY TO PERFORM ACTION</b>
Town/County tax bills mailed	March 31	Town
Assessor meets informally with property owner (optional)	May 1 through third Tuesday in May	Property owner and Assessor
Village tax bills mailed	May 31	Village
Tentative assessment roll filed	June 1	Assessor

Grievance complaint filed (RPTL 524)	Third Tuesday in June	Property owner
School tax bills mailed	August 31	Town
Final assessment roll filed	September 15	Assessor
Petition challenging the assessment filed with County Clerk	October 15 (or 30 days from filing of final assessment roll)	Petitioner or Petitioner's representative
Petition mailed to Superintendent of Schools	Within 10 days of filing of petition	Petitioner or Petitioner's representative

Please feel free to call should you have any questions.

MES/cm