

**2020 FINAL ASSESSMENT ROLL INFORMATION**

TOWN OF BEDFORD

**Valuation Date:**            **July 1<sup>st</sup>, 2019**            Market Value as of this date  
**Taxable Status Date:**    **June 1<sup>st</sup>, 2020**            Exemption Filing deadline, Physical Condition  
**Tentative Roll Date:**     **July 1<sup>st</sup> 2020**            2020 Tentative Roll Published  
**Grievance Filing Period:** **July 1<sup>st</sup> through Wednesday July 22<sup>nd</sup>, 2020 Grievance Day**  
**Grievance Day:**            **July 22<sup>nd</sup>, 2020**

**Final Assessment Roll Published Date:**            **October 15<sup>th</sup>, 2020**

**2020 SCAR / Tax Certiorari Filing Deadline:**            **November 16<sup>th</sup>, 2020**

\* - Must have filed a 2020 Grievance Application with the Board of Assessment Review and petitions are filed with the Westchester County Clerk's Office

-----  
**RATIOS**

**2020 Stated Level of Assessing (LOA):**            **10.83%**

**2020 Residential Assessment Ratio (RAR):**        **10.83%**

Please Note: The assessed value and the market value it represents is presumed to be correct and the petitioner carries the burden to prove their claimed assessed value and market value of the property.

**Helpful Math:**

**Market Value (MV)** = Assessed Value (AV) divided by **RATIO (10.83%)**

**Assessed Value (AV)** = Market Value (MV) multiplied by **RATIO (10.83%)**

i.e. - A property assessed at \$108,300 reflects a market value of \$1,000,000 ( $\$108,300 / .1083 = \$1,000,000$ )  
A property with market value of \$1,000,000 reflects an assessment of 108,300 ( $\$1,000,000 * .1083 = \$110,700$ )

If you have any questions or need further information, please contact our office Mon-Fri 9:00am -4:00pm at (914)-666-5149 or via email [Assessor@Bedfordny.gov](mailto:Assessor@Bedfordny.gov)

**More Information:**    NYS Dept. Tax & Finance - [www.tax.ny.gov](http://www.tax.ny.gov)  
                                  Westchester County Clerk'd Office - [www.westchesterclerk.com](http://www.westchesterclerk.com)  
                                  Town of Bedford - [www.bedfordny.gov](http://www.bedfordny.gov)

## Town of Bedford Annual Assessment Procedures

**This year due to the COVID-19 pandemic, we will electronically publish our Tentative Assessment Roll on July 1<sup>st</sup>, 2020.** The tentative roll lists the assessed values for all tax lot parcels along with other pertinent assessment information such as ownership, granted exemptions, taxable assessed value, acreage, stated level of assessing (LOA), full market value, property class use code, parcel location, parcel description, school district, taxing jurisdictions, parcel identification number (SBL) as well as other assessment information.

Assessments can be revised annually for physical changes occurring on the property, for inventory items that are not currently being assessed and/or for any other inventory discrepancies identified by permits, demolition, CO's, inspections, publications, internet sites, public right-of-way observation or any other data sources.

Where inventory discrepancies are found, the assessment is reviewed and where appropriate, are revised using our 1974 Revaluation Cost Tables (last time town-wide revaluation was conducted) and/or supplemented with comparable sales analysis and market adjustments which are equalized by our stated level of assessing. Our cost tables are primarily based on a cost per square foot basis and includes percentage adjustments for grade, condition and depreciation. Inventory items such as bathrooms, fireplaces and in some cases garages, are costed on a per unit basis. The incremental assessed value attributed to the new or revised parcel inventory is added to or subtracted from the current total assessment. Calculated assessment increases or decreases are typically capped at the estimated equalized market value of the property.

Property is valued each year as of our valuation date, the prior July 1, as passed by resolution. In valuing properties for assessment and/or grievance purposes, the most recent comparable sales sold around our July 1 valuation date should be used. Sales occurring in the following year should not be used for these sales may reflect a different or changed market relative to our valuation date. The June 1<sup>st</sup> Taxable Status Date, passed by resolution, is the deadline for filing all exemption applications and renewals as well as the date in ascertaining the current ownership and physical inventory condition of the property for assessment purposes. Inventory items include square foot of living area (SFLA), interior condition, # baths, # fireplaces, # garages, central a/c, finished basement, in-ground pools, patios, porches and various other improvements.

The 2020 Tentative Assessment was filed on July 1<sup>st</sup>, 2020 with a declared level of assessing (LOA) of 10.83%. The Department of Tax & Finance Office of Real Property Tax Services (ORPTS) has issued a 2020 Residential Assessment Ratio (RAR) rate of 10.83% for the T. of Bedford. The state issued RAR has a valuation date of July 1<sup>st</sup>, 2019 and these rates were established using valid arms-length sales occurring from 7/1/2018 thru 6/30/2019. It is important that for all assessment and grievance activities, that the sales and market data used stay in sync with the sales set used by ORPTS in establishing these rates. The primary uses of the equalization rate are in determining full values for tax apportionment, calculating exemption amounts for certain exemptions and in determining full market value for individual parcels for assessment review or challenges.

**Beginning July 1<sup>st</sup>, Grievance applications can be filed with our office through Grievance Day, July 22<sup>nd</sup>, 2020.** The Board of Assessment Review (BAR) will meet remotely on Grievance Day to hear all complaints, **BY APPOINTMENT ONLY**, challenging their assessment or exemption denial. If you wish to speak to the BAR on Grievance Day, call 914-666-5149 or email [Assessor@Bedfordny.gov](mailto:Assessor@Bedfordny.gov) to schedule an appointment. A compliant MUST be filed prior to speaking with the BAER. After grievance day, the BAR meets to review and to make final determinations on all filed grievances & sends a written determination letter to all grievance applicants.

Once the BAR reviews and notifies the owner of their determination, the Final 2020 Assessment Roll will be filed on or about **October 15<sup>th</sup>, 2020**. The BAR's determination can be challenged by any grievance applicant by either filing a Small Claims Assessment Review (SCAR) or a Tax Certiorari petition within 30 days after the filing of the Final Assessment Roll, this year **November 16<sup>th</sup>, 2020**.