## **Assessment Process**

## **Exemption Information**

The Sole Assessor is responsible for assessing real property in the City of Oswego and administering real property tax exemptions to any eligible individuals or organizations. The annual assessment rolls published on May 1 (tentative) and July 1 (final) contain the roughly 7,000 parcels that are located within the City of Oswego.

The grievance process begins on May 1 of each year after the tentative assessment roll is published. During this time, property owners have the opportunity to grieve the published assessed value of their real property in the City of Oswego. Grievance applications are available in the Assessment Office prior to the start of the grievance process or on the New York State Tax and Finance Website. For more information on the grievance process, please see the Frequently Asked Questions (FAQs) on our website.

The City of Oswego offers real property owners many different exemptions for which they may be qualified. If you are interested in knowing what exemptions are offered, please review the listed exemption on our website or contact our office at (315) 342-8101.

| Date               | Event                 | Description  |
|--------------------|-----------------------|--|
| March 1            | Taxable Status Date   | The date Property is valued according to ownership and condition each year |
|                    | Exemption Deadline    | The last day for filing all exemption applications for the current year    |
| May 1              | Tentative Roll Filing | N/A  |
| 4th Tuesday in May | Grievance Day         | N/A  |
| July 1             | Final Roll Filing     | N/A  |

## Key Dates Affecting the Assessment Process

For Assessment and Exemption Information, please visit the New York State Department of Tax and Finance website. Available on their website are downloadable forms.