



New York Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and New York lets you appeal. Use this checklist to file correctly and on time.

New York at a glance

Appeal deadline	Grievance Day (4th Tuesday in May for most municipalities); New York City is excluded — March 1 / March 15
Effective tax rate	1.3% (about \$6,582/yr on a \$423,800 home)
Assessment basis	Varies by municipality (Level of Assessment)
Appeals heard by	Board of Assessment Review !' SCAR or Article 7 (Supreme Court)

Most assessing units use the 4th Tuesday in May (RPTL §512); some adopt an alternate Grievance Day by local law, so confirm with your assessor. **NEW YORK CITY IS EXCLUDED** from Grievance Day: NYC Tax Commission applications are due March 1 for Classes 2, 3 and 4 and March 15 for Class 1. These are New York City Charter deadlines and cannot be waived or extended. Deadlines and forms vary by county — always confirm with your local assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (tentative roll published March 1)
- ☐ File grievance with Board of Assessment Review by Grievance Day (4th Tuesday in May)
- ☐ Attend Board hearing
- ☐ If denied, file Small Claims Assessment Review (SCAR) or Article 7 proceeding in Supreme Court within 30 days
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** STAR (School Tax Relief): Basic \$30,000 reduction (income limit \$250,000 for the exemption; \$500,000 for the credit); Enhanced STAR for 65+ with income under \$110,750 (2026-27 school year, indexed annually)
- **Senior / other relief:** Enhanced STAR: \$88,500 reduction for 65+ with income under \$110,750 (2026-27 school year, indexed annually)

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local local assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.