

# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## School District Assessment Roll Verification

### Reporting Assessment Adjustments

June 2018

Adjustments for Assessment Roll Verification purposes are those made to assessed values since the school tax bills were issued through one or more of the following:

- Tax certiorari cases
- Assessment roll corrections
- Small claims assessment reviews
- Changes to exemptions except those related to STAR, clergy and volunteer firefighters

All assessment adjustments must be reported in detail by parcel on a [School District Assessment Adjustment Form](#). Instructions for completing the form can be found on page 2 of the form.

### How to Report Adjustments

1. Select "I would like to adjust one or more of the Taxable Assessed Values" from the online form.
2. Provide a new total adjusted taxable assessed value (Taxable Assessed Value Adjusted per School) for each affected municipality. Municipalities without adjustments do not need an entry in this column.
3. A [School District Assessment Adjustment Form](#) is required for each town or city that has a taxable assessed value adjusted per school reported on the online form. Form totals must match the difference between the taxable assessed value displayed and the reported taxable assessed value per school.
4. The Chief School Administrator (superintendent) must sign the form.
5. Either:
  - a.) the town or city assessor must also sign the form, or
  - b.) [additional documentation](#) is required.

The required documentation can be submitted by attaching it to the online form or by mailing or emailing it to the addresses provided.

**Assessment adjustments that do not comply with the documentation requirements will not be processed.**

School districts that have previously submitted documentation for the assessment roll year under review will need to report the taxable assessed value adjusted per school for those adjustments previously submitted in addition to any new adjustments for the year. New adjustments will require additional supporting documentation.

#### Questions

Contact OSC's Division of Local Government and School Accountability -- Monitoring and Analysis Unit

Phone: 866-321-8503, Option 3 • Email: [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)



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