

ASSESSMENT INFORMATION

Property Tax Exemptions

STAR

The deadline to apply for property tax exemptions is March 1 each year. A copy of the applicant's driver's license is required for proof of residency and date of birth with all applications except agricultural. Application must be in their original form with original signature(s). Do not email. Deliver by hand, mail, or place in the locked drop box in the town hall vestibule.

Blue text is a link to a webpage, or the appropriate applications, instructions, or renewal forms.

All STAR information can be researched in the STAR Resource Center of the State's website at: tax.ny.gov/star/

Star Exemption – Basic or Enhanced Levels: School tax bill is reduced by Star savings. Program no longer receives an increase in savings. The exemption program is closed to new applicants. To be eligible for the Enhanced exemption you must have received the Star exemption on the property for the 2015-2016 school year. Current exemption recipients, Basic or Enhanced, can voluntarily switch to Star Credit to take advantage of the possible 2% increase in savings each year. Once you switch to Star Credit you cannot switch back.

Star Credit – Basic or Enhanced Levels: Star savings is in the form of a check mailed to you from NYS Tax & Finance in time to use towards paying your school tax bill or the savings can be directly deposited to your bank account. This program can receive up to 2% more in savings. Requires registration either online or over the phone with NYS. All new homeowners are required to use this program. The registration phone number is in the new homeowner link below. Information provided in registration will determine basic or enhanced level.

[NEW HOMEOWNERS and anyone not currently receiving Star](#) – must register for STAR CREDIT with NYS. Use the link above or register by phone by calling: 518.457.2036 weekdays between 8:30am and 4:30pm.

2026 maximum income limit to receive STAR Enhanced is **\$110,750 (2024 tax return – adjusted gross income minus taxable portion of IRA distribution. (form 1040: line 11 minus line 4b)**

If you're a senior receiving the Basic STAR exemption, beginning in 2026 you will no longer need to take any action to upgrade to the Enhanced STAR exemption. The Tax Department will automatically notify your assessor when you become eligible for Enhanced STAR.

VETERANS'

Veterans' Exemption Information: <https://www.tax.ny.gov/pit/property/exemption/vetexempt.htm>

Acceptable Military Records: <https://www.tax.ny.gov/pit/property/exemption/vetexemptproof.htm>

[ALTERNATIVE VETERAN](#) - The exemption is available to veterans who served on active duty in the U.S. Armed Forces during the Persian Gulf Conflict (commencing on August 2, 1990); Vietnam War (February 28, 1961-May 7, 1975); Korean War (June 27, 1950-January 31, 1955); World War II (December 7, 1941-December 31, 1946) and must have either (1) been honorably discharged or released from service or (2) received a letter from the NYS DVS stating that the veteran now meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act. As proof of the dates and character of service, a copy of DD Form 214, Report of Transfer or Discharge, or other appropriate evidence, including the DVS letter if one was received, should be attached to your application. Applicants who received an expeditionary medal for service in Lebanon June 1, 1983-Dec. 1, 1987, Grenada Oct. 23, 1983-Nov. 21, 1983, or Panama Dec. 20, 1989-Jan. 31, 1990, qualify for the war-veteran/combat zone exemption. [Instructions.](#)

[COLD WAR VETERAN](#) - A *County only exemption*, is available to veterans who served on active duty in the U.S. Armed Forces between September 1945 and December 1991, and must have either (1) been honorably discharged or released from service or (2) received a letter from the NYS DVS stating that the veteran now meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act. As proof of the dates and character of service, a copy of DD Form 214, Report of Transfer or Discharge, or other appropriate evidence, including the DVS letter if one was received, should be attached to your application. [Instructions.](#)

DISABILITY

[DISABILITY](#) - Must have a physical or mental impairment which substantially limits one or more major life activities and maximum income limit is \$27,700 or less. [Instructions.](#) A copy of your Award Letter from Social Security Administration must be submitted with the application. A copy of your federal income tax return for the tax year two years prior to the current taxable status date must be submitted with the application. Non-filers must complete a [worksheet](#) and supply copies of year-end 1099 statement for social security, pensions, interest, dividends, IRA distributions, etc. After the initial application, an annual renewal application is required, which will be mailed to you in the fall from the assessment office. [Renewal Form.](#)

LOWER INCOME SENIOR CITIZENS

[LOWER INCOME SENIOR CITIZEN](#) - To qualify for the senior citizens exemption, you must show either that: your previous residence was granted the exemption, or that title was vested in the owner or all the owners for at least 12 consecutive months prior to the date of filing the application. Each of the owners of the property must be 65 years of age or over, except that, where the owners are husband and wife, or are siblings, only one spouse or sibling need be 65 years or over. Income is to be reported based on the tax year two years prior to the current taxable status date. The maximum income limit is \$27,700 or less. There is a sliding scale basis for percent of exemption. Income reduction of unreimbursed medical and prescription drug expenses (#9 on application) is not authorized. [Instructions.](#) A copy of your federal income tax return must be submitted with the application. After the initial application, an annual renewal application is required, which will be mailed to you in the fall from the assessment office. [Renewal Form.](#)

AGRICULTURAL

AGRICULTURAL - Must consist of seven or more acres that have been used to produce for sale crops, livestock, or livestock products for the previous two years with gross sales of \$10,000/year or \$20,000/2 years, or seven acres rented to a qualified farmer with a minimum five-year lease agreement. Instructions are included on the form. [Lease Agreement](#) for rented land. Proof of gross sales must be submitted with original application and renewal forms. This can be your schedule F from your tax return, copy of check(s) paid to you for the product or bookkeeping records. A soil group worksheet is also required with the application and can be obtained by contacting Ontario County Soil & Water Conservation District at 585-396-1450. This exemption requires annual renewal. [Renewal Form](#).

Taxes

Assessors are interested only in fairly assessing property in their assessing unit. If your assessment is correct and your tax bill seems too high, the assessor cannot change that. Complaints to the assessor must be about how the property is assessed. Taxpayers unhappy with growing property tax bills should not only be concerned with assessments, but they should also examine the scope of budgets and expenditures of the taxing jurisdictions (town, county, and school districts) and address those issues in the appropriate and available public forums. The assessor is not involved in determining the total amount of tax collected in your community, the tax rate, or the collection of taxes. Town & County taxes are collected by the Town Clerk/Tax Collector, Judy Voss, and each school district has its' own tax collector (refer to your bill.) School tax bills are sent September 1 and Town/County tax bills are sent January 1 each year. Keep your mailing address current with the assessment office for timely delivery of both tax bills and assessment notifications.

Assessed Values

Be advised that each property owner has the responsibility of examining the Tentative Assessment Roll, to be filed May 1 each year, regardless of any assessment change notice that may be mailed. Assessments change as a result of alteration/remodel, new construction, fire, demolition, parcel split/merge, data correction or a town wide reassessment, which are all necessary in maintaining an equitable assessment roll. Town wide reassessment projects (aka reval) are typically conducted every three to four years, depending on real estate activity. 2020 was the most recent reval. (A townwide reval is scheduled for the 2026 assessment roll*) A printed assessment roll can be viewed in the Assessment Office or the Town Clerk's Office. It can also be viewed online within 10 days of the filing of the assessment roll (see filing dates below) using the link on the home page or assessor's page of this website.

*More information on the 2026 reval will be made available in the coming months. This will be accessible through an icon on the home page next to "Upcoming Events; Things to Do; and Town Clerk."

Key Dates in the Valuation Process:

Valuation Date – July 1st

Taxable Status Date – March 1st

Tentative Assessment Roll filed – May 1st

Final Assessment Roll filed – July 1st

Informal review of your assessment should start with the Assessor and can take place anytime throughout the year keeping in mind the timeline above. However, between taxable status day and the filing of the tentative roll (generally March through May) it should be done by appointment. During the review, verification of data used to produce the assessment should be completed and discussion held to include both how the assessment was determined and then the reason(s) you think the assessment should be adjusted. Please come prepared with your research and information to substantiate your opinion of value. If this step does not obtain the result you desire, then your next step in the process is to file a grievance with the Board of Assessment Review.

Grievance Day

The South Bristol Board of Assessment Review meets each year on the fourth Tuesday in May.

The next Grievance Day is Tuesday, May 26, 2026, 4pm-8pm. Complaint forms and information on “What to do if you Disagree with Your Assessment” are available at tax.ny.gov. [Instructions](#).

Please mail or deliver the grievance form and supporting documentation to the Assessment Office so that it arrives on or before grievance day. Email is not an acceptable form of delivery. If you mail the form, even if it is postmarked on or before grievance day, it is deemed to be late if it does not arrive by grievance day. Ideally the form should arrive at least five days prior to grievance. Otherwise, the assessor can request an adjournment to have time to prepare a response to your complaint.