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Dedicated to helping you better understand your government

This week's topic: **"A year in the life of a tax bill. What happens when?"**

As with anything in Government, the process of finally creating a tax bill is fairly lengthy and somewhat complicated. Believe it or not, the tax bill that arrives in your mailbox is a result of a year-long effort by many different departments: Assessor's office, Town Supervisor, Bookkeeper, Town Clerk, Town Board, Niagara County Real Property, and the School District in which your property is located. This is why making a change to your assessment, or applying for an exemption, may not be visible on your tax bill until a whole year has passed.

The **YEAR** actually begins July 1st, with the assessed value becoming final. At the same time, the Town and County are preparing their budgets for the following year (which begins in January). The school has already adopted its budget back in May. Once the Town and School budgets have been adopted, they are sent to Niagara County, who then meshes the assessment files with the budgets – **result: a tax bill.**

From July 1st until June 30th of the following year, the Assessor's office is working on creating the next years' assessment file. Sales are being processed and analyzed, new construction information is collected for new values, exemptions are processed and applied, notices are mailed out, values are adjusted as a result of Grievance Day, and a final assessment roll is presented by July 1st. **Then the process starts all over again 😊**