

STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER  
DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

**SCHOOL DISTRICT ASSESSMENT ADJUSTMENT FORM**

**School District-** \_\_\_\_\_ **County-** \_\_\_\_\_  
(Please refer to instructions on page 2 when completing this form. Use a separate sheet for each city or town for which information is being submitted).

1. Assessment Roll Year: \_\_\_\_\_ 2. Tax Levy Year: \_\_\_\_\_

3. City/Town Name	4. Type Code	5. Index Number	6. Petitioner and/or Land and Tax Map number	7. Amount of Adjustment

8. Total: \$ \_\_\_\_\_

9. Total Taxable Assessed Valuation **Before Adjustment** \$ \_\_\_\_\_

10. Total Taxable Assessed Valuation **After Adjustment** \$ \_\_\_\_\_

I, \_\_\_\_\_ certify that I am the Chief School Administrator of \_\_\_\_\_ School District; that I have read the instructions on the back of this form, that this form, to the best of my knowledge, is a true and correct statement of assessment roll adjustments of the school district for the fiscal year ended \_\_\_\_\_, 20\_\_.

\_\_\_\_\_ (signature)

\_\_\_\_\_ (title)

\_\_\_\_\_ (date)

I, \_\_\_\_\_ certify that I am the Assessor for the Town/City of \_\_\_\_\_; that I have read the instructions on the back of this form; that this form, to the best of my knowledge, is a true and correct statement of assessment roll adjustments of the school district for the fiscal year ended \_\_\_\_\_, 20\_\_.

\_\_\_\_\_ (signature)

\_\_\_\_\_ (title)

\_\_\_\_\_ (date)

Return to: State of New York  
Office of the State Comptroller  
Division of Local Government and School Accountability  
Monitoring and Analysis Unit  
110 State Street 12-8-C  
Albany, New York 12236-0001

## INSTRUCTIONS FOR SCHOOL DISTRICT ASSESSMENT ADJUSTMENT FORM

This form **must** include all information requested on the reverse side to facilitate the processing of adjustments to assessment rolls. Please use a separate form for each city/town and each tax/assessment roll year for which you are submitting documentation. (copy additional sheets if necessary). Please provide information for final action only and attach copies of all documentation. The information shown on this form should be identical to that which appears in the accompanying documentation. Any inconsistencies and/or omissions will result in the delay of processing these adjustments until such time as sufficient/correct documentation is received.

1. **Assessment Roll Year:** the year of the assessment roll on which the levy of taxes was based as stated in the documentation.
2. **Tax Levy Year:** the year for which the taxes were raised as stated in the documentation.
3. **City/Town Name:** the municipality in which the adjusted parcel of properties located as stated in the documentation. If more than one school district lies within a city/town portion, the court order must specifically state the district in which the parcel is located. If this information is not included in the documentation we will accept a certification by the assessor as to the location, by school district, of each of the parcels.
4. **Type Code:** the type of final action which was the reason for the adjustment. Please indicate from the listing below, the corresponding letter in column #4 on the front of this form.
  - A - COURT ORDER-** containing: names of petitioner and respondent/index number/school district/petitioner's case stated and court decision/signed and dated by presiding justice.
  - B - OUT OF COURT SETTLEMENT-** containing: names of petitioner and respondent/index number/school district/statement of settlement agreement/signed and dated by attorneys for petitioner and respondent.
  - C - COUNTY/CITY/TOWN ASSESSMENT ADJUSTMENT-** containing: reason for adjustment/school district/signed and dated by assessor or ruling body empowered to authorize adjustment.
5. **Index Number:** (if available) the number assigned by the court or similar authority as stated in the documentation.
6. **Petitioner's Name and/or Tax Map Number:** identification of property owner and/or land and tax number as stated in the documentation.
7. **Amount of Assessment Adjustment:** the amount of change to the original taxable assessed valuation as stated in the documentation. If the documentation does not specify the change in taxable assessed valuation, alternate documentation of the change in assessed value, such as original and revised school tax bills or a letter from the assessor, must be provided. If there are any exemptions, the letter must specify the change to the taxable assessed valuation, specifying the type of exemption and what portion -county, city, town or school district the exemption is for. **Adjustments for STAR, clergy and volunteer firefighter exemptions are NOT processed for state aid and so should NOT be listed on the adjustment form.**
8. **Total:** sum of column 7.
9. **Total Taxable Assessed Valuation Before Adjustment (city/town):** the taxable assessed valuation before adjustment for the city or town affected by the adjustment.
10. **Total Adjusted Taxable Assessed Valuation:** the taxable assessed valuation before adjustments minus total adjustments (#8) for the city or town.

Please ensure that all information in the application is accurate and does not include any material errors such as:

1. Incorrect adjustment amounts
2. Incorrect assessment roll year
3. Incorrect school district
4. Incorrect town/city

11. **School Superintendent Signature Required**

12. **Assessor Signature Only Required if no supporting documentation provided.**