

What does the Village Assessor do?

The Village Assessor, a part-time position reporting to the Village Engineer, values the village's 3,300 parcels to create property assessments, maintaining uniform market value. This involves analyzing sales, permits, and MLS data, and defending assessments before the Board of Assessment Review. The Assessor also manages property tax exemptions, processing around 100 assessment changes annually.

How does the Village's assessment affect my property tax bill?

A parcel's property tax bill is a function of its assessed value and the property tax rate of the taxing jurisdiction. A property in the Village of Croton-on-Hudson is assessed by the Village Assessor as well as the Town of Cortlandt Assessor.

The Village's assessment roll determines the property tax bill payable to the Village government only. The assessment by the Town of Cortlandt Assessor determines the property taxes for the Town of Cortlandt, Westchester County and your school district. Therefore, the Village assessment affects about 25% of a property's tax obligation and the remaining 75% is determined by the Town's assessment.

What does a consolidated assessment mean?

The Village of Croton-on-Hudson would no longer have a Village Assessor. All assessment functions, including the filing of exemption paperwork, would be transferred to the Town of Cortlandt Assessor.

What are the benefits of consolidated assessment?

As of now, there is a duplication of service between the Village and the Town of Cortlandt. Every property in the Village is assessed twice: once by the Town and once by the Village. This, in turn, leads to two assessment rolls, which can result in different assessed valuations for the same property. Some taxpayers forget that exemption paperwork must be filed in both communities, which can also result in properties having an exemption with some taxing entities, but not others.

Why is the Village considering a consolidated assessment now?

The Village hired the Laberge Group, a management consultant, to make recommendations to improve the Engineering Department. Among the possible strategies included in [their report](#) was sharing assessment with the Town of Cortlandt.

Many jurisdictions, especially smaller ones like the Village, have had difficulty both in finding qualified persons to serve as assessor and in paying adequate salaries for the job. Previously, the Village Assessor also served as the Assistant Building Inspector. In the present day, such job-sharing is not possible, not only because of the complexities involved with administering assessments, but the increasing workload being placed on the Engineering Department.

How much money will be saved?

The [Laberge Group's report](#) estimated that approximately \$32,000 would be saved annually when they conducted their Engineering Department Organizational & Operational Assessment. Over time, the Village could also expect to save approximately \$5,000 annually in costs related to defending its assessed valuations in tax certiorari legal cases.

How will consolidated assessment affect service?

A consolidated assessment will simplify property taxes for taxpayers and make dealing with the property tax system more convenient.

The Village Assessor only works one day per week. The Town Assessor's office has full-time staff available to assist residents during regular business hours.

As mentioned above, exemption paperwork would only need to be filed in one location to be applicable to all taxing entities. Additionally, as of now, if a resident feels their property is assessed incorrectly, they would need to attend two separate Grievance Day hearings (one in February for the Village and one in June for the Town). If the Village were to cease being an assessment unit, there would only be one Grievance Day for all tax purposes in June.

Have other communities done this?

Yes, approximately 70% of villages in New York State have terminated their assessment status, including 13 of the 20 villages in Westchester County. In fact, villages created after January 1, 1995, are not permitted to establish the office of assessor, unless a local law is adopted subject to permissive referendum.

What is the process for enacting consolidated assessment?

The Village Board will consider scheduling a public hearing on Local Law Introductory No. 14 of 2024 for March 12, 2025, at 7 p.m. in the Georgianna Grant Meeting Room at the Stanley H. Kellerhouse Municipal Building. At the conclusion of the public hearing, the Village Board will have the option to adopt the local law, which would take effect in 30 days, subject to permissive referendum.

What impact will this have on my property tax bill?

A property's 2025 Village tax bill will be based off the Village's assessment roll, regardless of whether or not the Village Board adopts the local law it is presently considering.

In the year following the adoption of a consolidated assessment, the [Laberge Group's report](#) estimates that the Village property tax bill will decrease for the majority of properties in the Village (approximately 55%). Most property tax bills would see only modest changes one way or the other. Only 8.1% would see an increase of \$1,000 or more, while 7.6% would see a decrease of \$1,000 or more.

Before these changes could take effect, every taxpayer would have the opportunity to grieve their assessment if they felt it was unfair. The Town of Cortlandt publishes their Tentative Assessment Roll on June 1 each year and is available on the Town's webpage. The third Tuesday in June is Tax Grievance Day for the Town. Assessments can be challenge either in-person on Grievance Day or via written appeal. [Click here](#) for more information on challenging your assessment in NYS.