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**AMENDING THE OFFICIAL ROLL AND TAX MAP OF  
PROPERTY IN THE CITY OF YONKERS, NEW YORK**

**February 11, 2015**

**APPLICANT INFORMATION & INSTRUCTIONS**

**REASONS FOR FILING AN APPLICATION TO AMEND THE OFFICIAL ROLL AND TAX MAP**

When owners of property in the City of Yonkers add to, subtract from or reconfigure the land area of their tax parcel or parcels they must file an APPLICATION TO AMEND THE OFFICIAL ROLL AND TAX MAP OF PROPERTY with the Assessment Department. The approval of parcel changes, referred to as amendments, assures the following:

- The reconfigured land area meets the zoning requirements according to Chapter 43 of the Code of the City of Yonkers.
- The reconfigured land area is an accurately documented tax parcel on the Official Roll and Tax Map of the City of Yonkers.
- The tax liabilities of the reconfigured parcels are correctly allocated to all parties involved.

**AMENDMENT TYPES**

The following are the types of amendments to be recorded with the City of Yonkers Department of Assessment:

**APPORTIONMENT:** Land area from one or more tax parcels is used to create a new tax parcel. When apportioning part of a tax parcel, the remaining land area will stay on the tax map with its reduced square footage. If an entire tax parcel is apportioned to create new tax parcels, the original tax parcel is removed totally from the map.

**COMBINATION:** Land area from one or more tax parcels is combined with land area from another tax parcel. When combining an entire tax parcel into another tax parcel, the new parcel will be numbered with one of the existing lot numbers, if a survey is provided. If two or more parcels are being combined into one lot for purposes of taxation (meaning the metes and bounds of the parcels will remain as existing in perpetuity) they will be assigned a joint lot number.

**LOT LINE CHANGE:** The location or dimensions of a property line between two or more tax parcels is modified, changing the land area of the tax parcels. This type of amendment can occur in conjunction with a combination or an apportionment.

**LARGE APPORTIONMENT:** Land area from one or more tax parcels is used to create one of the following:

- More than five new tax parcels in any one tax block
- Tax parcels in more than two tax blocks
- More than eight tax parcels overall.

**LARGE COMBINATION** - One or more tax parcels are created through combining one of the following:

- Lots in more than three tax blocks
- More than five tax parcels in any one tax block
- Ten or more tax parcels.

**SUBDIVISION** - Land area from one or more tax parcels is used to create one of the following:

- Tax parcels in more than two tax blocks
- Tax parcels fronting a newly mapped or newly created Public Street or private roadway.
- A reconfiguration of all Tax Lots in one Block.

**CONDOMINIUM CREATION** - Apportioning one or more tax parcels to create a series of condominium tax lots.

### **DOCUMENTS NEEDED TO FILE AN AMENDMENT**

A deed or deeds filed with the Westchester County Clerk's Office for all the land involved in the proposed amendment is the proof of ownership needed by the Assessment Department to process any application. Applicants must also provide a written AND/OR drawn description of the boundaries of the tax parcels being amended.

The legal description of the parcel must be recited within the filed deed or deeds for all the land involved in the proposed amendment. A "metes and bounds" description records the land area by compass points, direction and distance. This is the most accurate type of parcel description. Another description type references parcels to their lot number on a subdivision map filed with the County Clerk's Office or to their lot number on the City of Yonkers Tax Map. These types of descriptions are known as a "block and lot survey."

A land survey for the purposes of filing an amendment application must be prepared and stamped (sealed) by a licensed surveyor. Surveys must be provided showing the existing configuration of a parcel and the proposed new configuration of the parcel. At a minimum, the survey of a parcel must indicate the following:

- The dimensions and direction (or courses) of the parcel boundaries
- All existing structures, proposed structures, or structures to be demolished on the tax lot(s)
- The distance from the structures to the parcel boundaries
- The square footage of the parcel.

Prior to or at the time of filing, applicants seeking a large apportionment, subdivision, or condominium creation, must provide the Assessment Department with the total square footage of the land area of the tax lot(s) being subdivided or converted to condominium ownership and the following information for each lot, in a spreadsheet format:

- Suggested lot or unit number
- Lot area in square feet
- Improvement or unit size in square feet (if building structures exist or are to be built on the site)
- Suggested parcel address
- Improvement or unit type (if buildings or units have a predefined set of types) and % of common element.
- Proposed offering price for each unit.

The spreadsheet submitted might either be on paper or a file in Excel or similar format, which will speed the processing of the application.

The table below indicates the type and/or number of documents to be filed when seeking an amendment.

AMENDMENT TYPE	REQUIRED DOCUMENTS				
	FILED DEED	LAND SURVEY		SPREAD SHEET	OTHER
		BEFORE AMENDMENT	AFTER AMENDMENT		
APPORTIONMENT	YES	4 COPIES	4 COPIES	NO	-----
COMBINATION	YES	4 COPIES	4 COPIES	NO	-----
LOT LINE CHANGE	YES	4 COPIES	4 COPIES	NO	-----
LARGE APPORTIONMENT	YES	4 COPIES	4 COPIES	YES	-----
LARGE COMBINATION	YES	4 COPIES	4 COPIES	YES	-----
SUBDIVISION	YES	4 COPIES	4 COPIES	YES	PLANNING BOARD approved SUBDIVISION MAP
CONDOMINIUM CREATION	YES	4 COPIES	4 COPIES	YES	COPY OF CONDOMINIUM OFFERING PLAN AND DECLARATION

Applicants seeking an amendment of any parcel undergoing site work or changes to the structure(s) within the tax lot boundaries which require approval by the City must submit a copy of the permit application(s) or the actual permit(s) along with their amendment documentation. The Assessment Department will condition its approval of the amendment application upon the completion of all actions mandated by the City as described in the required permits.

**EFFECTIVE DATE OF AMENDMENTS**

**An amendment to the Official Roll and Tax Map takes effect at the beginning of a particular Tax Year. The Tax Year (or fiscal year) for the City of Yonkers begins on July 1<sup>st</sup> of each year and ends June 30<sup>th</sup> of the following year. Therefore, all amendments filed with the City of Yonkers take effect as of July 1<sup>st</sup> of a particular year. Several factors determine which Tax Year an amendment application takes effect:**

**Taxable Status Date and the Application Date**

The filing date and/or approval date of an amendment application determines the Taxable Status Date of the amended parcels. If an amendment application is approved between January 1st to October 15th of a particular year, the Taxable Status Date used to determine the value of the parcel will be October 15th of the year in which approved. If an application is approved between October 16th to December 31st of a particular year, the Taxable Status Date used to determine the value of the parcel will be October 15<sup>th</sup> the of the **following** year.

**Taxable Status Date and the Effective Date of a Condominium Plan**

The Taxable Status Date for condominium tax lots is the first October 15th **following** the date of the amendment to the condominium offering plan which declares the condominium plan effective.

**PAYMENT OF OUTSTANDING TAX BILLS**

Before an amendment to the Official Roll and Tax Map can take place, the entire amount of the City and County taxes due for all the parcels listed on the application must be paid **in full**.

City tax bills are issued every year around July 1st (depending upon the adoption date of the city's budget) with payment due in three installments; one each in July and October of the same year and one in January of the next year.

County tax bills are issued every year around March 1st (depending upon the adoption of the county's budget) with full payment due thirty (30) days after issuance of the bill.

Failure to make tax payments will prevent the proposed amendment from being placed on the Official Roll and Tax Map for the following tax year.

## **STARTING AND ROUTING OF AN APPLICATION**

### **Beginning an Application**

To apply for an amendment of the Official Roll and Tax Map, applicants must bring all appropriate documentation to the Assessment Department (City Hall, 40 South Broadway, Room 100.)

The Senior Real Property Mapper will review the applicant's documentation and the Official Roll to:

- Verify the type of amendment being requested by the applicant
- Verify the block and lot numbers of the properties to be amended
- Verify the ownership of the properties to be amended
- Start an application form.

### **Applicant Information and Required Signatures**

The signatures required in the Applicant Information section of an application are based upon the number of parties who are requesting the amendment. If there is only one owner of all the parcels involved with the amendment and the deed or deeds are listed in their names, they are applying as the **property owner** and only their signature is required. If there are multiple property owners of all the parcels involved with the amendment and the deeds are listed in their names, they are applying as the **property owners** and the signature of all the owners of the properties is required. If a lawyer, engineer, architect, surveyor or any other person is filing for an amendment on behalf of a private owner or corporate entity, they are applying as a **representative of the owner**. This representative must also sign the application along with the property owner(s).

### **Application Approval by the Tax Office**

After an application has been generated by the Assessment Department and has all the required signatures in the Applicant Information section, the applicant takes the form to the Tax Records Office (City Hall) for their review and approval. The Tax Office will review the application to:

- Determine if there are any liens or back taxes due on any of the parcels.
- Indicate the required taxes to be paid before the amendment can be placed on the Tax Roll
- Approve or deny the Application
- Sign the Application.

If the Tax Office denies the Application, they will state to the applicant the reason for the denial.

After approval of the application by the Tax Office, the applicant must return to the Assessment Department to have the Senior Real Property Mapper:

- Explain when the amended lots will appear on the Tax Roll.
- Indicate the current property owners are responsible for the payment of all taxes until the amendment appears on the Roll.
- Explain the agreement to be worked out between buyer and seller of amended parcels to establish their share of any current or forthcoming Tax Bill.
- Give the applicant a copy of the application.

### **Application Approval by the Bureau of Housing & Building**

After approval by the Tax Office the Applicant brings the Application with required documents to the City's Department of Housing & Building (DHB) if required. (DHB is located on the 5<sup>th</sup> Floor of 87 Nepperhan Avenue). The following are the types of amendments that require DHB approval:

- Apportionment of any parcel.
- Combination of parcels with any actions on the parcel awaiting DHB approval (i.e. – Building Permits, Certificate of Occupancy, etc.)
- Lot line changes of improved parcels (lots with buildings, garages, parking lots, etc.)
- All large subdivisions

- Applications which require a processing fee.

The Assessment Department reserves the right to forward any application to DHB if the requested amendment is unique in structure or involves multiple amendment types.

If DHB approval is required, they will review the application and accompanying documents to:

- Collect fee
- Verify Block and Lot numbers of the properties to be amended.
- Insure compliance with the zoning requirements according to Chapter 43 of the Code of the City of Yonkers.
- Approve or deny the Application and
- Sign the Application.

If DHB denies an application, they will send correspondence to the applicant stating the reason for denial. No further processing of an application can continue until DHB issues an approval.

If DHB approves the application, they will send the applicant a copy of the approved application and copies of approved documents. The original documents are returned to the Assessment Department for approval.

### **FINAL APPROVAL OF AN APPLICATION**

When an amendment application has been returned to the Assessment Department with approvals from the Tax Office and DHB (if DHB approval is required) the Assessment Department will approve the application. An approval date is posted in the Assessment Approval section of the application.

After approval of an application, the Assessment Department does the following:

- Changes the Tax Map
- Updates or creates property cards for every parcel listed on the amendment application
- Establishes the assessed value of the amended parcels
- Places a completion date on the application and signs the application

NOTE: The amended parcels will not appear on the Tax Roll until the “Effective Tax Year” as stated on the Application or by the Senior Real Property Mapper.

### **VERIFICATION OF AMENDED TAX PARCEL INFORMATION**

Once an application is completed, notification of any change to the assessed value of amended parcels is mailed to the property owner, around November 1st. The notification will list the block and lot number, official property address, new assessed value, exemption information (if any) and property owner name and mailing address for the parcel. Parcels retaining their assessment will have their amended parcel data reflected on the City of Yonkers Tentative Roll, which is available for public inspection on November 1st of each year.

***Amendment information should be reviewed by the property owner to verify its accuracy.*** If the property owner believes this data does not reflect his/her approved application, he/she must contact the Assessment Department to set up an appointment to review the data. If a property owner feels the assessment of an amended parcel is too high he/she has the right to file a grievance.

The City of Yonkers accepts grievance applications from November 1st to November 15th each year. Applications and guides to assist property owners in filing a grievance are available at the Assessment Department.