

**Town of Elma
Assessment Calendar**

January 1st	Prepare final changes to the assessment roll for the levy of Town & County Taxes.
Through March 1st	Value all Property, accept and process exemptions.
March 1st	Taxable Status Date and Valuation Day. (Last Day to Apply for Exemptions)
May 1st	Tentative assessment roll & review assessments inventory and values.
Fourth Tuesday in May	Grievance Day
July 1st	Final Assessment Roll
July 1st - July 30th	Small Claims Assessment Review
September 1st	School Tax Bill Processing
September 1st - January	Building permit processing and field review