

CORRECTIONS CHART

TIME PERIOD (RPTL Reference)	WHAT CORRECTION MAY BE MADE	FORM TO BE USED	ASSESSOR'S ROLE
Prior to Tentative Roll Date	All corrections for the current year.	No Form	Simply correct the roll.
Tentative Roll Date (§551)	Omitted property from last <u>preceding year</u> may be placed on a roll.	RP-551-NTC to notify taxpayers	Simply add omitted property from preceding year to current roll prior to tentative completion.
Tentative Roll Date to Grievance Day (§552)	<ul style="list-style-type: none"> • Clerical errors • Unlawful entries • Errors in essential fact 	RP-552 Verified Statement of Assessor	Assessor files form with BAR. If the assessed value is increased, the verified statement must be sent to the taxpayer by certified mail at least 5 days prior to meeting of Board of Assessment Review.
Grievance Day (Board of Assessment Review §525)	All errors listed above and valuation grievances.	RP-524 Grievance Complaint Form	<ul style="list-style-type: none"> • All forms must be submitted on or before grievance day. • See Unit 14 for detailed information on the Board of Assessment Review.
Filing of Final Roll to Extension of Taxes and Annexation of Warrant (§553)	<ul style="list-style-type: none"> • Clerical errors • Unlawful entries • Errors in essential fact • Omissions from the preceding year or the current year • State-owned land less than assessments approved by ORPTS • Special franchise less than assessment established or approved by ORPTS • Partial exemption wrongly granted on preceding year's assessment roll provided no transfer of title. 	RP-553 Petition of Assessor RP-553 (Copy of Petition) Notice to the Taxpayer	<ul style="list-style-type: none"> • Assessor must forward 553 petition (with insert notice to taxpayer) at least 5-10 days prior to date designated for BAR meeting depending on the type of correction.

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Extension of Taxes to End of Warrant (§554)	<ul style="list-style-type: none"> • Clerical errors • Unlawful entries • Errors in essential fact (except the omission of the value of an improvement), but <u>not</u> valuation grievances, on the tax bill and roll. 	<p style="text-align: center;">RP-554 Application for Corrected Real Property Tax Roll</p> <p style="text-align: center;">RP-554(v) Corrected Village Tax</p>	<ul style="list-style-type: none"> • Taxpayer must file 554 petition with county director.
Extension of Taxes in One Year Through Expiration of Warrant for Collection in Following Year (§551-a)	Failure to extend tax or special ad valorem levy by or on behalf of municipal corporation or special district, on tax roll of current or preceding year.	No Form	Collecting officer extends appropriate tax or special ad valorem levy, with notice to taxpayer.
Three Years From Annexation of Warrant (§556)	Refund or credit for: <ul style="list-style-type: none"> • Clerical errors • Unlawful entries • Errors in essential fact (except the omission of the value of an improvement) • <u>Not</u> for valuation grievances 	RP-556 Application for Refund or credit of Tax	<ul style="list-style-type: none"> • Taxpayer submits form to county director or village assessor who investigates error and makes recommendation to tax levying body, which has power to grant or reject request for refund or credit. • Application for refund must be made within three years of annexation of the warrant for collection of the tax.