

# Attention New York State Property Owners: Challenge Your Property Tax Assessment Now Before It Is Too Late

January 23, 2026

If you own or occupy commercial or multi-family residential property in Nassau County or New York City, now is the time to seek relief on your property's tax liability. Property taxes represent one of the largest expenses of owning or occupying a property. This expense is even more critical in today's economic environment as operating costs continue to increase for businesses. As municipalities look to generate revenue, now is the time to ensure your rights are protected as failure to timely file an appeal can lead to an excessive property tax burden with no opportunity to remedy the issue.

The Nassau County Department of Assessment recently published its 2027/28 tentative assessment roll. The assessments on these rolls will be used to determine a property's school tax liability and general county and town tax liability. The deadline to file your administrative protest is March 2<sup>nd</sup>.

The New York City Department of Finance published its 2026/27 tentative assessment roll on January 15<sup>th</sup>. The deadline to file your administrative protest is March 2<sup>nd</sup>. However, New York City requires specific forms for various properties and therefore a property owner, tenant, or manager should be reviewing and gathering relevant information now to ensure a timely protest.

The Firm achieves significant benefits for our clients annually for all types of properties such as retail developments, office buildings, warehouses, gas stations, mixed-use properties, and apartment buildings. Please contact Michael Hrankiwskyj from our office at (516) 357-3886 or [mhrankiwskyj@cullenllp.com](mailto:mhrankiwskyj@cullenllp.com), Kevin Clyne at (516) 296-9118 or [kclyne@cullenllp.com](mailto:kclyne@cullenllp.com), Erin O'Brien at (516) 296-9131 or [eobrien@cullenllp.com](mailto:eobrien@cullenllp.com), or David Wilkes at (212) 701-4175 or [DWilkes@cullenllp.com](mailto:DWilkes@cullenllp.com) to discuss your options and how we can best protect your interests.

## Practices

- Tax Assessment, Eminent Domain and Property Valuation

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