TOWN OF GREECE

Assessor's Office

1 VINCE TOFANY BOULEVARD ~ Greece, NEW YORK 14612
Telephone (585) 723-3611 Fax (585) 723-3325

Additional Instructions
For Completing the Grievance Complaint Form (RP-524)

Included within the "What To Do If You Disagree With Your Assessment " booklet, you will find the "Complaint on Real Property Assessment (Form RP-524)." The purpose of these additional local instructions are to outline the current information relating to and requested by the town's Board of Assessment Review.

Equalization Rates- The equalization rate for 2010 is 100%.

Telephone number – On the front of the form, please provide both your day and evening phone numbers where you or your representative may be reached from 9:00 a.m. to 9:00 p.m. Monday through Friday.

What to expect at the hearing – Board of Assessment Review members are private sector real estate professionals appointed by the Greece Town Board to review tentative assessments. They do not work for the Town Assessor. They cannot raise assessments. The New York State Real Property Tax Law gives them the authority to hear complaints filed by taxpayers and to reduce or sustain assessments set by the Assessor prior to any values being used to issue tax bills.

The Board of Assessment Review will only hear complaints on the assessed value of a property. It does not have control over tax rates and will not discuss tax bills or how tax dollars are spent. Therefore, when appearing before the Board, **please bring information to prove the VALUE of your property**

Scheduling - Once you have completed the complaint form (**original and 5 copies - total of 6 copies**), please return all copies, with all relevant supporting information, to the Assessor's Office, 1 Vince Tofany Blvd., Greece, NY 14612. When all completed paperwork is returned to the Assessor's Office, you will be scheduled for an appointment time on May 25th to address the Board.

PERSONAL APPEARANCES - You do not have to be present for the Board to consider your complaint. However, you or someone familiar with the property must be available to appear before the Board, if requested, to submit any information about the property necessary for proper review.

*PLEASE RETURN YOUR ORIGINAL AND 5 COPIES BY **MAY 21st**. APPOINTMENTS SCHEDULE QUICKLY, SO THE SOONER YOUR PACKET IS TURNED IN, THE BETTER YOUR CHANCES ARE FOR AN APPOINTMENT TIME OF YOUR CHOICE.* However, applications may be submitted until May 25th.

What To Do If You Disagree With Your Assessment

STATE OF NEW YORK
David A. Paterson, Governor

New York State Office of Real Property Services
16 Sheridan Avenue
Albany, New York 12210-2714

www.orps.state.ny.us

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BLANK COMPLAINT FORM (RP-524)

SECTION ONE

IS YOUR ASSESSMENT FAIR?

All property owners in New York State are eligible for formal review of their properties' assessments. There are two levels of formal review: 1) administrative review via the grievance process conducted in each assessing unit, and 2) judicial review via a Supreme Court trial or Small Claims Assessment Review (SCAR). In order to pursue judicial review a taxpayer must first go through administrative review.

This publication includes information and an application relating to the grievance process. Information regarding SCAR is available online from the New York State Unified Court System (www.nycourts.gov/litigants/scar). For information on going to trial in a proceeding typically called a "tax certiorari," it is recommended that you contact a private attorney.

Before pursuing formal review of your assessment, you should first determine if you are assessed fairly. This involves the following preliminary steps:

Step One: What is the assessor's estimate of the market value of your property?

To determine if your assessment is fair, you will first need to check the tentative assessment roll. The assessed value of your property and the assessor's estimate of your property's market value are listed on the tentative roll. Market value is generally defined as the price a willing buyer would pay a willing seller for a property in its present condition with neither buyer nor seller under pressure to act (such as career relocation, death of a family member, divorce, etc.). In most cases, the market value listed on the roll should equal roughly the price for which you could sell your property.

For purposes of assessment rolls and tax bills, a property's assessed value is calculated by multiplying its market value by the uniform percentage of value (which is also on the roll and sometimes known as the level of assessment). Alternatively, you can calculate the assessor's estimate of your property's market value by dividing the assessed value by the equalization rate.

Step Two: Develop your own estimate of the market value of your property

A number of factors may affect a residential property's market value, including:

- External characteristics - 'curb appeal,' home condition, lot size, popularity of an architectural style of property, water/sewage systems, sidewalk, paved road, etc.
- Internal characteristics - size and number of rooms, construction quality, appliance condition, demonstrated 'pride of ownership,' heating type, energy efficiency, etc.
- Supply and demand - the number of homes for sale versus the number of buyers; how quickly the homes in your area sell, and
- Location - desirability for a particular school district, neighborhood, etc.

The most common way to determine the market value of a residential property is to use the sales comparison approach. This is the primary method used by professional appraisers to determine the market value of residential properties.

To determine an estimate of a property's market value, arm's length "comparable sales" are used. ("Arm's length" refers to a market value sale between unrelated parties.) By examining recent sales of at least three properties in a similar neighborhood that are comparable in building style, size and construction, one can begin to get a good understanding of a residential property's market value. However, it is important to consider the circumstances of such sales - perhaps the seller was desperate to "unload" the home, or the buyer paid much more than the asking price because there were other interested parties. Market value and sales price are not always the same.

Comparable sales should include characteristics similar to a given property, such as lot sizes, square footage, home style, age, and location of the home. A new three-bedroom Cape Cod house may not be comparable with an older three bedroom split-level ranch, even if they are on the same street.

Since it may prove difficult to find an exact comparable sale, allowances must be made. To arrive at an estimated market value, dollar adjustments are made for differences between the property being valued (also known as the subject property) and the comparable properties that have sold.

For an example of a comparable sales approach to determining market value, you may wish to view the online pamphlet *How Estimates of Market Value are Determined for Residential Properties:* www.orps.state.ny.us/pamphlet/mv_estimates.htm

The following may be sources of comparable sales in your community:

- Local assessors' offices should be able to provide the sales history of a particular house, neighborhood, or style of architecture. Some assessors also provide lists of recent sales that one can browse and compare to the assessment roll.
- Some municipalities choose to provide local sales and assessment information online.
- Some private companies provide comparable sales online (some at a nominal cost); search for them using keywords such as "comparable home sales" or "comparable sales." In addition, one may wish to try searching "real estate database – New York State" for additional property information.
- Many local newspapers are good sources of real estate information; they sometimes list sales reports in the real estate or business sections.
- A real estate agent may be willing to share his or her expertise and sales history information.

Step Three: If your assessment is too high

Generally, if your full value assessment reflects roughly the amount for which you could sell your property, then your assessment is relatively fair. If you feel as though your property's assessment is too high, you should discuss this with your local assessor.

Alternatively, you might determine that your property is assessed based on its market value, but the rest of the community is assessed at a lower level of assessment (see pages 9-10, Unequal Assessment). Again, you should discuss this with your assessor.

Often, an informal discussion between a taxpayer and an assessor can result in a sharing of information beneficial to both parties. If such a discussion does not result in a reduction in your assessment, and you still feel as though your assessment is too high, you have the right to formal review of your assessment.

If you are assessed fairly, but you feel that your taxes are too high

Assessors do not determine your property taxes; the assessor's job is to ensure that the taxes collected will be distributed fairly among all taxpayers. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are rising unfairly, you may wish to address this matter with the taxing jurisdictions - school board, county legislature, city council, town board, fire district and other special districts - that impose taxes in your community. The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.

SECTION TWO

ADMINISTRATIVE REVIEW (BOARD OF ASSESSMENT REVIEW)

In order to understand the basis for the assessment of your property, there are certain terms and procedures that you should be aware of.

First, assessments of real property are based on the "market value" (i.e., what a willing buyer would have paid a willing seller) of your property. Though the law does not require that property be assessed at its full market value, all property in an assessing unit must be assessed at a "uniform percentage of value".

An "assessing unit" may be a county, city, town or village, but not a school district.

It is important to know the difference between the "valuation date" and the "taxable status date" of your property. The value of property must be determined as of the valuation date. However, the taxable status of the property must be determined according to its condition and ownership as of the taxable status date.

The difference between valuation date and taxable status date can be explained as follows (since most towns use a July 1 valuation date and a March 1 taxable status date, those are the dates used in the example):

> The assessor notes the condition and ownership of a particular property as of March 1, but the assessor must value it according to what it would have sold for on the open market as of the previous July 1. In some situations, a significant change in value will have occurred in that eight-month period. If the property was a vacant lot on July 1 and has a house built on it by March 1, the assessor should value the property according to what it would have been worth on July 1 with the house already there. On the other hand, if a house was located on the property on July 1 but it was destroyed prior to March 1, the assessor should value the property according to what it would have been worth on July 1 without the house.

The taxable status dates and valuation dates vary among cities, villages and some towns, so you should consult the assessor's office or the municipal clerk as to which dates apply in your municipality. Applications for renewable exemptions, such as those for senior citizens or farms, generally must be filed by the taxable status date.

On taxable status date or immediately thereafter, the assessor is required to publish a notice in the locality's official newspaper stating that the assessment inventory and valuation data for your property are available for review and that an appointment may be made with the assessor to review such information.

Another important date in the assessment grievance process is the "tentative roll date". That is the date by which the assessor must file the tentative assessment roll to be used for taxing purposes. For most towns, the tentative roll date is May 1. However, this date also varies among

cities, villages and some towns, so you should consult the assessor's office or the municipal clerk as to which date applies in your municipality.

The assessor is required to place a notice in the locality's official newspaper or newspaper of general circulation noting that the tentative assessment roll has been filed, when and where it will be available for public review and when and where the board of assessment review (BAR) will meet to hear assessment complaints. In towns, the notice must also be posted at the entrance to the town clerk's office. State law does not permit the assessor to change assessments unilaterally after the tentative assessment roll has been filed. Only the BAR can authorize such changes.

The Real Property Tax Law requires the assessor to notify the taxpayer by mail of an increase in assessment (Section 510) or removal of an exemption (Section 510-a), at least 10 days before the date for hearing assessment complaints. The notice should specify each parcel of real property, the assessed valuation for the new assessment year and for the previous year, and the net increase in the assessment.

Such notice should also advise that this publication is available at the assessor's office. Your assessor should complete a fact sheet containing the following information and include it in this publication:

- Address and telephone number of assessor's office;
- Dates, time and location for inspecting the tentative assessment roll;
- Date, time and location for hearing formal assessment complaints;
- Last date for filing of assessment complaints;
- Latest State equalization rate and residential assessment ratio for the assessing unit;
- Stated uniform percentage of value that appears on the tentative assessment roll

It is your responsibility to check your assessment on the tentative roll after it has been filed. Failure to receive a notice of increased assessment will not invalidate your assessment. There is a presumption that the assessment made by the assessor is correct. The burden to prove otherwise is on the property owner.

In situations where the assessor and the owner agree about the assessment after the tentative assessment roll has been filed, the law authorizes them to enter into a stipulation to the agreed-upon assessment. Stipulations are presented to the BAR for ratification (Part 6 of the Complaint form is used for this purpose).

After meeting with your assessor, if you cannot agree and you are still dissatisfied, you have the right to file a formal complaint with your BAR by the filing deadline.

Non-resident Property owners - If you are a non-resident of a municipality in which you own property, you may file a written request for a list of your property, the assessed value, and the time and place for hearing grievances. This request must be made no later than 15 days before the date required by law for completion and filing of the tentative assessment roll. The assessor must mail the information to you no later than five days after the completion of the tentative assessment roll.

General Information

Who may complain? Any person aggrieved by an assessment (e.g., an owner, purchaser or tenant who is required to pay the taxes pursuant to a lease or written agreement) may file a complaint (blank RP-524 form is available in the back of this booklet).[1] You may complete the complaint yourself or your representative or attorney may complete it for you. The form is also available from your assessor's office, your county real property tax services office or at www.orps.state.ny.us/ref/forms/pdf/rp524.pdf. (New York City and Nassau County each have their own complaint forms and grievance procedures – see footnote below.)

What assessment may be reviewed? The only assessment that may be reviewed is the assessment on the current tentative assessment roll completed by the local assessor. As a general rule, a separate complaint should be filed for each separately assessed parcel.

Where must the complaint be filed? The complaint must be filed in the city or town in which the property is located, with either the assessor or the board of assessment review. You may deliver the complaint either to the assessor or to the BAR. You may also mail your complaint for review, but it must be received by the assessor or the BAR no later than the day the BAR meets to hear complaints. If the property is located in a village which assesses property, there will be two assessments, one by the village and one by the town. If the complainant wishes to have both the town and the village assessments reviewed, the complainant must file separate complaints with the town assessor (or BAR) and the village assessor (or BAR). To determine whether the village produces its own assessment roll, consult the village clerk.

When must the complaint be filed? You may file the complaint with the assessor on or before the first day the BAR meets to hear complaints or with the BAR on such day (also known as "grievance day"). If you file your complaint fewer than four business days before the BAR meets, the board is required to grant the assessor's request for an adjournment to allow the assessor to prepare a response to the complaint. The failure to file your complaint on time closes off your right for administrative and judicial review of this year's assessment.

A non-resident owner can request a date after grievance day for the grievance hearing. Request must be made to the BAR or to the assessor on or before grievance day and the BAR must set a date no later than 21 days after grievance day for the hearing.

When is the meeting of the board of assessment review? In most towns, the BAR meets on the fourth Tuesday of May, except as follows:

- In **Suffolk County**, town BARs meet on the third Tuesday of May;
- In **Westchester County**, town BARs meet on the third Tuesday in June;

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[1] New York City and Nassau County each have their own complaint form and procedures. Contact the New York City Tax Commission at 212-669-4410- or www.nyc.gov/html/taxcomm/html/home/home.shtml; contact the Nassau County Department of Assessment at 516-571-1500 or www.nassaucountyny.gov/agencies/Assessor/ or the Nassau County Assessment Review Commission at 516-571-2391 or www.nassaucountyny.gov/agencies/ARC/index.html for forms or more information.

- In **Nassau County**, the Assessment Review Commission meets throughout the year, but complaints must be filed by March 1.
- In **cities**, the date for the meeting of the BAR must be ascertained from specific charter provisions and the assessor's or the city clerk's office should be contacted; and
- In **most villages** which assess real property, the BAR meets on the third Tuesday of February; however, village assessment calendars may vary, and the village clerk should be consulted.

In cities and towns which employ an assessor who is at the same time employed by another assessing unit, the local governing body may adopt a local law establishing a different date for the meeting of the BAR. That date may be no earlier than the fourth Tuesday in May and no later than the second Tuesday in June. You should check with your city or town clerk to determine if such a local law is in effect in your city or town.

Complaint procedure

1. Your written complaint should include statements, records, and other relevant information to support your complaint.

2. You should be very careful when determining how much of an assessment reduction to request because you may be precluded from obtaining a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.

3. You have the right to attend the hearing of the BAR and to present statements in support of your complaint. You may appear personally, with or without your attorney or other representative.

You have the right to be represented by your attorney or other representative. To do so, you must authorize such person to appear on your behalf (see Part Four of RP-524). This authorization must be in writing and bear a date within the same calendar year during which the complaint is filed.

4. The BAR consists of three to five members appointed by the legislative body of the assessing unit. The BAR cannot include the assessor or any staff from the assessor's office. Assessors, however, are required to attend all formal hearings of the board and have the right to be heard on any complaint.

5. The BAR may require the taxpayer or his/her representative to appear personally, or to submit additional evidence. If the taxpayer or taxpayer's representative willfully refuse to do so, or refuse to answer any material question, the taxpayer will not be entitled to a reduction in assessment.

6. You (or your representative) and the assessor (or member of the board of assessors designated by a majority of the board of assessors) may stipulate to a reduced assessment of the value of your property. To do so, Part Six of the form must be completed and signed. Be sure to receive a copy of the signed stipulation for your records. If you enter into a stipulation, you may not ask the BAR for a further reduction in your assessment, and if the agreed upon assessment appears

on the final assessment roll, you will not be allowed to seek a lower assessment through judicial review.

7. The BAR must mail to each complainant a notice of the board's determination except where the board ratifies a stipulated assessment. Such notice must contain a statement of the reasons for the board's determination.

If you are dissatisfied with the decision of the BAR, you may seek judicial review by commencing a tax certiorari proceeding in New York State Supreme Court pursuant to Article 7 of the Real Property Tax Law, or by commencing a proceeding for Small Claims Assessment Review (SCAR). SCAR is only available to owner-occupants of one, two or three family dwellings which are used exclusively for residential purposes, or the owners of vacant land that is not of sufficient size to contain a one, two or three family dwelling. Information regarding SCAR is available online from the New York State Unified Court System (www.nycourts.gov/litigants/scar). For information on going to trial in a proceeding typically called a "tax certiorari," it is recommended that you contact a private attorney.

Either of these procedures must be commenced within 30 days of the filing of the final assessment roll or notice of such filing, whichever is later.

Instructions for Completing the Complaint Form (blank RP-524 form available in the back of this booklet)

Complaint form

Complaints in relation to assessments on city, town and village assessment rolls must be made on Form RP-524. All relevant parts of the complaint form must be completed. Failure to do so could result in dismissal of the complaint and preclude subsequent judicial review.

Part One - General information

Enter the required identifying information, including your estimate of market value of your property as of valuation date.

Part Two - Value of property

You are required to submit proof necessary to determine the value of your property. Value is based upon the condition of your property on taxable status date and on the market value of your property as of the applicable valuation date. In most cities and towns, taxable status date is March 1 and valuation date is the preceding July 1, but check with your assessor for variations. The rationale for separating valuation date from taxable status date is to permit the assessor sufficient time to review sales data which is used to value most parcels. Generally, "value" means market value, i.e., the price your property would sell for in the open market (assuming no unusual circumstances). Market value can be estimated from a recent sale of your property or from an analysis of recent sales of comparable properties.

When your property is of a type which is not frequently bought and sold, the value of the property may be estimated using other techniques. If the property is income producing (e.g., rental property), value may be estimated by using an income capitalization methodology. If your property is "specialty property" (i.e., property designed for unique purposes or uniquely adapted to the use made of it, which cannot be converted to other uses without expenditure of substantial sums of money), value may be estimated by using the cost method.

To establish the value of your property, the following information may be useful:

1. Purchase price of the property, if recent;
2. Offering price of your property, if recently offered for sale;
3. Professional appraisal of your property;
4. Cost of construction, if recently built;
5. Rental information, if property is rented;
6. Income and expense information, if property is commercial or industrial; or
7. Purchase price of comparable property recently sold.

Part Three - Grounds for complaint

There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is with you, the complainant, to overcome this presumption. To obtain a correction of your assessment, you must show that the original assessment is unequal, excessive or unlawful or that your property has been misclassified.

A. Unequal Assessment

1. Generally, if assessments in your city, town or village are not made at full value, State law requires that they be made at a uniform percentage of value. If you believe that your property is assessed at a higher percentage of value than the average of all other properties on the same assessment roll, you may claim an unequal assessment. For example, if you prove the value of your property is $200,000, an assessment of $150,000 would indicate that your property is assessed at 75% of market value. If you prove that all other property on the average is assessed at 50%, you may claim a reduction of your assessment to $100,000.

2. If you own a one, two or three family residence and if you believe that it is assessed at either a higher proportion of full (market) value than other residential property on the assessment roll or at a higher proportion of full (market) value than the assessed valuation of all real property on the assessment roll, you may claim an unequal assessment. For example, if you prove the value of your property is $200,000, an assessment of $100,000 would show that your property is assessed at 50% of market value. If you prove that all other residential property is assessed on the average at 25%, you may claim a reduction of your assessment to $50,000.

3. To demonstrate that your property is unequally assessed, you must first establish the full value of the property as indicated above. Note that the State law now requires that the assessment roll display the assessor's estimate of the full value of your property. Then you must establish the average percentage of value at which all other properties are assessed on the same assessment roll. To establish the average percentage of value at which all property is assessed on the assessment roll, the following information may be useful:

a. The uniform percentage of value appearing on the assessment roll;
b. The latest State equalization rate or residential assessment ratio for your assessing unit (city, town or village), which is available from your assessor, county director of real property tax services, or the State Office of Real Property Services;
c. Market values and assessments of a sample of other properties on the same assessment roll;
d. Purchase price and assessment of other properties recently sold; and
e. Statements of the assessor or other local official.

Once you have established the value of your property and the average percentage of value at which all other properties are assessed, you must apply the percentage to the value of your property and then compare the result to your assessment. If the result is lower than your assessment, you may request that your assessment be reduced to that lower amount.

In the case of one, two or three family residential real property, you also have the option of proving that the percentage of full value represented by your assessment is higher than the average percentage at which other residential properties are assessed on the same assessment roll. To establish the average percentage at which residential property is assessed on the assessment roll, the latest residential assessment ratio established for your assessing unit is useful. (The residential assessment ratio is available from your assessor, county clerk or county director of real property tax services, or the State Office of Real Property Services.) Once you have established the average percentage at which other residential properties are assessed, you must apply this percentage to the value of your property. If the result is lower than your assessment, you may request that your assessment be reduced to that lower amount.

B. Excessive Assessment

1. Overvaluation. If you believe the assessed valuation of your property is greater than the full market value of the property, you may claim an excessive assessment. To establish the full market value of your property, you should supply the kind of information set forth above.

2. Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption (e.g., senior citizens, veterans, school tax relief [STAR]), you may also claim an excessive assessment. If you filed an application for the partial exemption with the assessor, submit a copy of the application with your complaint. If you do not have a copy, you should request the assessor to submit it to the BAR.

3. Excessive Transition Assessment. Cities, towns and villages certified by the State Board as approved assessing units may adopt a system of transition assessments to phase in over five years all increases and decreases in assessed valuations resulting from a revaluation. If your city, town or village has adopted transition assessments and you believe that the transition assessment for your property has been improperly calculated, you may claim an excessive assessment.

C. Unlawful Assessment

1. Property wholly exempt. Certain real property of certain organizations and agencies is wholly exempt from real property taxation (for example, churches, colleges, etc.) If your claim is that the assessment is unlawful because the property should be wholly exempt, you should

supply the BAR with information upon which it may make a judgment, including a completed exemption application form if required. (NOTE: If your claim relates to a partial exemption such as a veterans or senior citizen exemption, the assessment is not unlawful, but a failure to grant all or a portion of a partial exemption may constitute an excessive assessment. See item B.2.)

2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located. If your property is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll, the assessment on this property is unlawful. You must produce facts showing that no part of the property in question was located within the jurisdiction on taxable status date.

3. Assessment made by person or body without authority. If your property was assessed by someone other than the assessor or if your assessment was entered or changed after the tentative assessment roll was filed, your assessment is unlawful.

4. Property cannot be identified from description. If your property cannot be located from the description on the assessment roll, your assessment is unlawful.

5. If your property is special franchise property and the assessment exceeds the final assessment thereof as determined by the State Office of Real Property Services, your assessment is unlawful.

D. Misclassification (Relevant only in approved assessing units which establish homestead and non-homestead tax rates.)[2]

Cities, towns and villages certified by the State Board as approved assessing units may elect to establish separate tax rates for homestead and non-homestead real property.

The homestead class includes:

- One, two, or three family residential parcels
- Residential condominiums
- Mixed use parcels (i.e., used in part for residential purposes and in part for non-residential purposes), if the primary use is residential
- Mobile homes and trailers, only if they are owner-occupied and separately assessed
- All vacant land parcels, not exceeding ten acres, which are located in an assessing unit which has a zoning law or ordinance in effect, provided that such parcels are located in a zone that does not allow a residential use other than for one, two or three family dwelling residential real property
- Farm dwellings
- All land used in agricultural production which is eligible for an agricultural assessment pursuant to section 305 or 306 of the Agriculture and Market Law, if the owner has filed an annual application for an agricultural assessment
- All farm buildings and structures as defined in Real Property Tax Law, section 483(3), located on such land used in agricultural production.

[2] Nassau County and New York City are subject to a different classification system.

The non-homestead class includes all other real property (e.g., commercial, industrial, special franchise and utility property, and some vacant land.)

These are two possible claims of misclassification.

1. The parcel has been designated in the wrong class on the assessment roll.

2. The allocation of your parcel's total assessed value-between the homestead and non-homestead parts is incorrect.

For example, your 100 acre parcel is assessed for $500,000. The Assessor allocates $200,000 of that amount to your residence and surrounding 10 acres, the other $300,000 being allocated to the remaining 90 acres. You believe that the $500,000 total assessment is correct but contend that the residence and 10 acres are worth one-half of the total, or $250,000. (The question of allocation will be significant because of the different tax rates for the homestead and non-homestead classes.) In this case, you may claim that your property is misclassified and request that the assessed value be allocated equally between your residence and surrounding 10 acres and the remaining 90 acres.

If you contest only the allocation without seeking review of the total assessed value, only the "Misclassification" claim need be raised. However, if you believe that your assessment is unequal or excessive and the allocation between the homestead and non-homestead parts is incorrect, then you should check both misclassification and unequal or excessive assessment. Using the same example as above, if you claim that the total assessed value should be reduced from $500,000 to $350,000, you must show an allocation of the $350,000 between the homestead and non-homestead shares.

E. Penalty for false statements

A person making willful false statements on a complaint form may be charged with a crime punishable by law.

RP-524 (3/09)

NYS BOARD OF REAL PROPERTY SERVICES
COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 ____

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR _____
(city, town village or county)

PART ONE: GENERAL INFORMATION *(General information and instructions for completing this form are contained in form RP-524-Ins)*

1. Name and telephone no. of owner(s)

   _____

   _____

   Day No. ( ) _____

   Evening No. ( ) _____

2. Mailing address of owner(s)

   _____

   _____

   _____

   _____

   E-mail address (optional) _____

3. Name, address and telephone no. of representative of owner, if representative is filing application
   (If applicable, complete Part Four on page 4.) _____

   _____

   _____

4. Location of property

   Street address _____ Village (if any) _____

   City/Town _____ County _____

   School District _____

5. Property identification (see tax bill or assessment roll)

   Tax map number or section/block/lot _____

   Type of property: ☐ Residence ☐ Farm ☐ Vacant Land ☐ Commercial ☐ Industrial ☐ Other

   Description: _____

   _____

6. Assessed value appearing on the roll Land $_____ Total $_____

7. Property owner's estimate of market value of property as of valuation date (see instructions) $_____

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY (If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: ..... $_____
   a. Date of purchase: _____
   b. Terms: ☐ Cash ☐ Contract ☐ Other (explain) _____
   c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
   d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____

2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):
   When and for how long: _____
   How offered: _____ Asking price: $_____

3. ☐ Property has been recently appraised (attach copy): When: _____ By Whom: _____
   Purpose of appraisal: _____ Appraised value: $_____

4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition: _____
   _____
   _____

5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:
   Cost: $ _____
   Date Started: _____ Date Completed: _____
   Complaint should submit construction cost details where available.

6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

7. ☐ Additional supporting documentation (check if attached).

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
   a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
   b. ☐ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at _____% of full value based on one or more of the following (check one or more):
   a. ☐ The latest State equalization rate for the city, town or village in which the property is located is _____%.
   b. ☐ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence _____%.
   c. ☐ Statement of the assessor or other local official that property has been assessed at _____%.
   d. ☐ Other (explain on attached sheet).
3. Value of property from Part one #7 ..... $ _____
4. Complainant believes the assessment should be reduced to ..... $ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.
   a. Assessed value of property ..... $ _____
   b. Complainant believes that assessment should be reduced to full value of (Part one #7) ..... $ _____
   c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☐ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
   a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
   b. Amount of exemption claimed ..... $ _____
   c. Amount granted, if any: ..... $ _____
   d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
   a. Transition assessment ..... $ _____
   b. Transition assessment claimed ..... $ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☐ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) _____
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Real Property Services. (Attach copy of State Board certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

☐ Class designation on the assessment roll: _____

1. ☐ Complainant believes class designation should be _____
2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

	Allocation of assessed value on assessment roll	Claimed allocation
Homestead	$_____	_____
Non-homestead.....	$_____	_____

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____(year) tentative assessment roll of such assessing unit.

_____ Date

_____ Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

_____ Date

_____ Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the ____ (year) assessment roll: Land $_____ Total $_____

☐ (Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

_____ Complainant or representative

_____ Assessor

_____ Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

☐ Unequal assessment
☐ Unlawful assessment
☐ Ratification of stipulated assessment
☐ Excessive assessment
☐ Misclassification
☐ No change in assessment

Reason: _____

Vote on Complaint

☐ All concur
☐ All concur except: _____ Name ☐ against ☐ abstain ☐ absent

_____ Name ☐ against ☐ abstain ☐ absent

	Tentative assessment	Claimed assessment	Decision by Board of Assessment Review
Total assessment	$ _____	$ _____	$ _____
Transition assessment (if any)	$ _____	$ _____	$ _____
Exempt amount	$ _____	$ _____	$ _____
Taxable assessment	$ _____	$ _____	$ _____

Class designation and allocation of assessed value (if any):

Homestead	$ _____	$ _____	$ _____
Non-homestead	$ _____	$ _____	$ _____

Date notification mailed to complainant _____