Rensselaer County Clerk's Office

Frank J. Merola

County Clerk

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PROCEDURES FOR SMALL CLAIMS ASSESSMENT REVIEW

Within 30 days of the filing of final assessment rolls in which your property is located, you are required to:

I. File one (1) original and two (2) copies with the County Clerk.

II. Mail completed copies by Certified Mail to:

Town or City Assessor
Clerk of School District
County Treasurer
Village Clerk (if in a village)

The required fee is thirty dollars ($30.00).

A set of instructions and forms are enclosed.

The filing dates are:

July 1st – July 30th for Towns of Rensselaer County and Cities of Rensselaer and Troy

If our office may be of assistance to you, please contact (518) 270-4080 between 9:00am and 5:00pm.

RPTL 730 UCS 900 (**Rev. March, 2007**)

PETITION
SMALL CLAIMS ASSESSMENT REVIEW
IN COUNTIES OUTSIDE NEW YORK CITY
(one petition per parcel)

PART 1
GENERAL INFORMATION

SUPREME COURT, COUNTY OF _____

1. Filing # _____ Calendar # _____

2. Assessing Unit_____

3. Date of final completion and filing of assessment roll_____

   (a) Total _____

   (b) Exempt amount _____

   (c) Taxable assessed value (3a-3b) _____

4. Date of filing (or mailing) petition _____

5. Name of owner or owners of property:

   Post Office Address:

   Telephone #:

6. If applicable, name and address of representative of owner, if representative is filing application: (Owner must complete Designation of Representative section.)

   Telephone#:

7. Description of property as it appears on the assessment roll.

   Tax Map # _____ Section _____ Block _____ Lot _____

8. Location of property (street, road, highway number, and city, town or village)

PART II
GROUNDS FOR PETITION

A. Assessment requested on the complaint form filed with the Board of Assessment Review

1. Total assessment _____
2. Exempt amount, if any _____
3. Taxable assessment _____

B. CALCULATION OF EQUALIZED VALUE AND MAXIMUM REDUCTION IN ASSESSMENT

1. [ ] Property is NOT in a special assessing unit.

ASSESSED VALUE	÷	EQUALIZATION RATE	=	EQUALIZED VALUE
_____		_____		_____

2. [ ] Property IS in a special assessing unit.

ASSESSED VALUE	÷	CLASS ONE RATIO	=	EQUALIZED VALUE
_____		_____		_____

3. [ ] If the EQUALIZED VALUE exceeds $450,000, enter the ASSESSED VALUE here:_____
Multiply the ASSESSED VALUE by: x .25
Enter the result here:
The result is the maximum total assessment request reduction allowable.

C. [ ] UNEQUAL ASSESSMENT: The total assessment is unequal because the property is assessed at a higher percentage of full (market) value than (check one).

[ ] (a) the average of all other property on the assessment roll, or

[ ] (b) the average of residential property on the assessment roll.

Full (market) value of property: $_____

Based on one or more of the following, petitioner believes this property should be assessed at _____% of full (market) value:

1. [ ] The latest State equalization rate for the assessing unit in which the property is located (enter latest equalization rate: _____%).

2. [ ] The latest residential assessment ratio for the assessing unit in which the property is located (enter residential assessment ratio: _____%).

3. [ ] A sample of market values of recent sales prices and assessments of comparable residential properties on which petitioner relies for objection (list parcels on a separate sheet and attach).

4. [ ] Statements of the assessor or other local official that property has been placed on the roll at _____%.

Petitioner believes the total assessment should be reduced to $_____. This amount may not be less than the total assessment amount indicated in Section A (1), or Section B (3), whichever is greater.

D. [ ] EXCESSIVE ASSESSMENT:

1. [ ] The total assessed value exceeds the full (market) value of the property.
Total assessed value of property: $ _____
Complainant believes the total assessment should be reduced to a full value of $ _____
Attach list of parcels upon which complainant relies for objection, if applicable.
This amount may not be less than the amount indicated in Section A (1), or Section B (3).

2. [ ] The taxable assessed value is excessive because of the denial of all or a portion of a partial exemption. Specify exemption_____ (e.g., aged, clergy, veterans, etc).
Amount of exemption claimed: $_____. Amount granted, if any: $_____. This amount may not be greater than the amount indicated in A (2).
If application for exemption was filed, attach a copy of application to this petition.

E. INFORMATION TO SUPPORT THE FULL (MARKET) VALUE CLAIMED

1. [ ] Purchase price of property $ _____
Date of purchase _____
Relationship, if any, between seller and purchaser _____

2. [ ] If property has been recently offered for sale:
When and for how long: _____
How offered:
Asking price: $

3. [ ] If property has been recently appraised:
When: _____ By Whom: _____
Purpose of appraisal:
Appraised value: $ _____

4. [ ] If buildings have been recently remodeled, constructed, or additional improvements made, state:
Year remodeled, constructed, or additions made:
Date commenced: _____ Date completed: _____
Cost: $ _____

5. [ ] Amount for which your property is insured: $ _____
Name of insurance company and policy number: _____

6. [ ] Purchase price of comparable property(ies) recently sold: $ _____

PART III
LISTING OF TAXING DISTRICTS

Names of Taxing Districts

1. COUNTY:

2. TOWN:

3. VILLAGE:

4. SCHOOL DISTRICT

PART IV
DESIGNATION OF REPRESENTATIVE TO FILE PETITION

I,_____, as petitioner (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the Small Claims Assessment Review of the Supreme Court in_____County for purposes of reviewing the assessment of my real property as it appears on the_____ year assessment roll of _____
(assessing unit)

_____
Signature of Owner
(Or officer thereof)

_____
Date

PART V
ELIGIBILITY AND CERTIFICATION

I certify that:

(a) The owner has previously filed a complaint required for administrative review of assessments.

(b) The property is improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, and is not a condominium; except a condominium designated as Class 1 in Nassau County or as "homestead" Class in an approved assessing unit.

(c) The requested assessment is not lower than the assessment requested on the complaint filed with the assessor or the Board of Assessment Review.

(d) If the equalized value of the property exceeds $450,000, the requested assessment reduction does not exceed 25 percent of the assessed value.

(e) I have mailed, by certified mail, return receipt requested, or, delivered in person, within ten days after the day of filing this petition with the County Clerk, one (1) copy of this petition to the clerk of the assessing unit, or if there by no such clerk, then to the officer who performs the customary duties of that official.

(f) I have mailed by regular mail within 10 (ten) days after the filing of the Petition with the County Clerk one (1) copy of the Petition to:

- (a) The clerk of the school district(s)* within which the real property is located, or if there be no clerk or the name and address cannot be obtained, then to a trustee,
- (b) The treasurer of the county in which the property is located, and
- (c) The assessor, or, the chairman of the board of assessors

I certify that all statements made on this application are true and correct to the 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.

_____
Signature of owner or representative

(*NOTE: You are not required to file with the Buffalo City School District, the Rochester City School District, the Syracuse City School District or the Yonkers City School District.)

RP-524 (3/09)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX 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)

_____

_____

_____

Email (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. Property location

_____ 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 assessment 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: _____

   Complainant 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 Office of Real Property Tax Services. (Attach copy of 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 ☐ Excessive assessment
☐ Unlawful assessment ☐ Misclassification
☐ Ratification of stipulated assessment ☐ 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 _____

Publication 1114 (02/12)

NYS Department of Taxation and Finance

OFFICE OF REAL PROPERTY TAX SERVICES

www.tax.ny.gov

Contesting Your Assessment in New York State

(Previously titled "What to do if you disagree with your assessment")

Overview.....Page 1

Grievance procedures.....Page 2

Completing grievance Form RP-524.....Page 5

OVERVIEW

If you own property in New York State, you are eligible for formal review of your assessment.

There are two levels of formal review:

1) Administrative review - the "grievance" process is conducted at the municipal level
2) Judicial review
   - in order to pursue judicial review you must first go through administrative review
   - includes two options:
     1. Small Claims Assessment Review (SCAR) - a low-cost option available to most homeowners – information is available from the website of the Unified Court System - www.nycourts.gov/litigants/scar/generalinfo.shtml
     2. Tax certiorari proceedings in State Supreme Court - to pursue this option, you should contact an attorney.

Before pursuing formal review of your assessment, you should first determine if you are assessed fairly:

Step One: What is the assessor's estimate of the market value of your property?
You'll find this information on the assessment roll.

You should check your assessment annually prior to Grievance Day (typically the fourth Tuesday in May, but confirm the date with your assessor).

If your municipality is assessing at 100% of market value, your assessment and the assessor's estimate of market value will be identical.

If assessments are not at 100% of market value, you can use this formula to calculate the assessor's estimate of market value:

- assessment ÷ level of assessment = assessor's estimate of market value

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

- Homeowners may refer to our publication How to estimate the market value of your home
- Other property owners may wish to contact an appraiser or other real estate professional

Generally, if the assessor's estimate of the market value of your property reflects roughly the amount for which you could sell your property, then your assessment is fair.

Step Three: If your assessment is too high

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 may wish to contest your assessment.

Rather than determining that your assessment is too high, you might find that your property is assessed based on its market value, but the rest of the community is assessed at a lower level of assessment. Again, you should discuss this with your assessor. For example,

- Your property is worth $100,000 and your assessment is $100,000. However, properties in your town are assessed at 90% of market value. Your property is overassessed – your assessment should be $90,000.

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

Assessors do not determine your property taxes. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are too high, you may wish to address this matter with the taxing jurisdictions that impose taxes in your community - school board, county legislature, city council, town board, fire district and other special districts.

The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.

GRIEVANCE PROCEDURES

Any person who pays property taxes can grieve an assessment, including:

- property owners
- purchasers
- tenants who are required to pay property taxes pursuant to a lease or written agreement

Only the assessment on the current tentative assessment roll can be grieved - you can't grieve assessments from prior years.

There is no cost to grieve an assessment and it does not require you to hire a lawyer.

Filing the grievance form

Outside of New York City and Nassau County, use Form RP-524 *Complaint on Real Property Assessment* to grieve your assessment. The form is available from our website (www.tax.ny.gov) or from your assessor's office.

- New York City residents - Contact the New York City Tax Commission - 212-669-4410
- Nassau County residents - Contact the Nassau County Assessment Review Commission - 516-571-2391.

File the grievance form with the assessor or the board of assessment review (BAR) in your city or town.

If your property is located in a village that assesses property, you will have two assessments, one for the village and one for the town. To grieve both assessments, you are required to file a separate Form RP-524 with both the town and village. Grievance dates for villages will vary from towns (see below) – contact your village clerk to determine if your village assesses property and for grievance dates (see below.

Deadline for filing Form RP-524

In most communities, the deadline for submitting Form RP-524 is Grievance Day (see below). If you mail the form, it must be **received** by the assessor or BAR no later than Grievance Day. If you do not file the form by the deadline, you will lose the opportunity for administrative **and judicial review** of your assessment this year.

Check with your assessor to confirm Grievance Day in your community

Grievance Day is the deadline for submitting Form RP-524 and the day that the BAR meets to hear complaints. In most communities, Grievance Day is the fourth Tuesday in May. However, there are exceptions:

- **Cities and towns that share an assessor** can adopt different Grievance Days between the fourth Tuesday in May and the second Tuesday in June
- **New York City** - the Assessment Review Commission meets throughout the year, but complaints must be filed by March 15 for Class One properties and March 1 for all other properties
- **Nassau County** – the Assessment Review Commission meets throughout the year, but complaints must be filed by March 1
- **Other cities** – dates vary, contact your assessor or city clerk for the date
- **Suffolk County** - town BAR's meet on the third Tuesday in May
- **Westchester County** - town BARs meet on the third Tuesday in June
- **Villages that assess property** – typically, the BAR meets on the third Tuesday of February; however, dates can vary – check with your village assessor or village clerk

Local government contact information is available from our Municipal Profiles Web page.

Non-resident property owners

If you're a property owner who doesn't reside in the municipality where you own property, you have additional rights related to grieving your assessment:.

- You can file a written request for a list of your property, the assessed value, and the time and place for hearing grievances. The request must be made no later than 15 days prior to Tentative Roll Date. (Tentative Roll Date is May 1 in most communities, but confirm the date with your assessor – also see our property tax calendar Web page). The assessor must mail the information to you no later than five days after the completion of the tentative assessment roll.

- A non-resident owner can request a date after Grievance Day for the grievance hearing but must submit Form RP-524 on or before the regularly scheduled Grievance Day. 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.

Stipulating to an assessment reduction

On or prior to Grievance Day, you and the assessor may stipulate to a reduced assessment of the value of your property. To do so, complete and sign Part Six of Form RP-524. Be sure to receive a copy of the signed stipulation for your records.

If you enter into a stipulation, you may not ask the board of assessment review for a further reduction in your assessment. If the agreed upon assessment appears on the final assessment roll, you will not be allowed to seek a lower assessment through judicial review.

Appearing before the BAR

The BAR consists of three to five members appointed by the city council, town board or village board. 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.

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

If you choose to be represented by your attorney or other representative, you must authorize that person to appear on your behalf (see Part Four of Form RP-524).

The BAR may require you or your representative to appear personally, or to submit additional evidence. If you refuse to appear or answer any material question you will not be entitled to a reduction in assessment.

Notification of the BAR's decision

You will receive a notice of the board's determination (except where the board ratifies a stipulated assessment – see below). The notice must contain a statement of the reasons for the board's determination.

If you don't receive the relief you requested

If you are dissatisfied with the decision of the BAR, you may seek judicial review of your assessment via:

- **Small Claims Assessment Review (SCAR)** – only available to:
  - Property owners who live in their one, two or three family dwellings that are used exclusively for residential purposes, or
  - Owners of vacant land that is not of sufficient size to contain a one, two or three family dwelling.

- Requires $30 filing fee
- Information regarding SCAR is available from the New York State Unified Court System

- **Tax certiorari proceeding**
  - Commenced in New York State Supreme Court pursuant to Article 7 of the Real Property Tax Law
  - We highly recommend you contact a private attorney.

Deadline for judicial review
SCAR and tax certiorari proceedings must be initiated within 30 days of the filing of the final assessment roll or notice of such filing, whichever is later.

COMPLETING GRIEVANCE FORM RP-524

You can complete Form RP-524 *Complaint on Real Property Assessment* yourself or your representative or attorney can complete it for you.

Part One - General information

Lines 1 through 4 are self-explanatory.

Line 5 - You can find your property identification information on your property tax bill or the assessment roll.

Line 6 - You'll find your land assessment and total assessment on the assessment roll or a notice from your assessor's office. Note that you can't grieve the land assessment – you can only grieve the total assessment.

Line 7 - Determine the market value of your property based on sources of information suggested on RP-524, Part II. Remember that your estimate of the market value of your property should be based on your property's value as of the Valuation Date, which is July 1 of the prior year in most municipalities. You should be 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.

Part Two - Value of property

In order to qualify for a reduced assessment, you will need to prove to the satisfaction of the BAR that your property is currently over-assessed. This section gives you the opportunity to provide information that supports a lower assessment.

For homeowners and owners of most residential properties, the best way to support your case is by providing sales of comparable properties where the sales prices are lower than the assessor's estimated market value of your property. See how to estimate the market value of your home.

Part Three - Grounds for complaint

In this section, you will make your case for reduced assessment by demonstrating that your property is assessed either:

- at a higher level of assessment than the rest of the community (Unequal – Option A)
- higher than the actual market value of your property (Excessive – Option B1)
- too high because an exemption has been improperly denied (Excessive – Option B2)
- too high because a transition assessment was inaccurately calculated (Excessive – Option B3)
- in a way that is contrary to the law (Unlawful – Option C)
- in the wrong class in a community that uses homestead and non-homestead tax rates (Misclassification – Option D)

Details of each option are below:

A. Unequal Assessment

You can claim unequal assessment if assessments in your city, town or village are not at 100% of market value and your property is assessed at a higher percentage of value than the average of all other properties or all other residential properties on the same assessment roll.

To demonstrate that your property is unequally assessed, first determine an estimate of the market value of your property as described above. Then determine the average level of assessment (also known as the *uniform percentage of value*) at which all other properties are assessed on the same assessment roll. To establish the level of assessment of your municipality, the following figures will be helpful:

- equalization rate (available from our Web site)
- residential assessment ratio for the city, town or village (available from our Web site)
- uniform percentage of value listed on the assessment roll

Of those three options, the one that is the lowest will generally be of the greatest value in determining the over-assessment of your property

In addition or alternatively, you may wish to generate your own estimate of your community's level of assessment for either all property or just residential property using either

- Market values and assessments of a sample of other properties on the same assessment roll
- Purchase price and assessment of other properties that have recently sold

Unequal assessment based on the equalization rate - Once you establish the value of your property and the level of assessment at which other properties are assessed, you can apply the level of assessment to your property and compare the result to your assessment. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. For example:

- If you prove the market value of your property is $200,000, an assessment of $150,000 would show that your property is assessed at 75% of market value. If you prove that all other property on average is assessed at 50%, you could claim a reduction of your assessment to $100,000.

Unequal assessment based on the residential assessment ratio – If you own a one, two or three family residential real property, you also have the option of proving that the your property is assessed at higher level of assessment than the level of assessment applied to other residential properties on the same assessment roll.

Once you determine the level of assessment of other residential properties you can apply this level to the value of your property. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. 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.

B. Excessive Assessment

There are three cases where excessive assessment is the correct option to use:

1. If your municipality is assessing at 100% of market value and you believe your assessed value is greater than the full market value of the property

2. If you were denied a property tax exemption, or if you believe the exemption was calculated incorrectly. If you filed an exemption application with the assessor, include a copy of the application with your complaint. If you do not have a copy, you should request that the assessor submit it to the BAR.

3. Cities, towns and villages that use homestead/non-homestead tax rates can adopt a system of *transition assessments.* The transition assessments 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 can claim an excessive assessment.

C. Unlawful Assessment

Unlawful Assessment is the option to choose if you believe your property is assessed in a way contrary to the law such that your property:

1. should be wholly exempt from property taxes because of its status as a certain type of organization or agency (e.g., churches, colleges, etc.) and you submitted an application for such an exemption

2. is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll

3. was assessed by someone other than the assessor or your assessment was entered or changed after the tentative assessment roll was filed

4. cannot be located from the description on the assessment roll

5. is special franchise property (utility property in the public right-of-way) and the assessment exceeds the final assessment as determined by the Department of Taxation and Finance

D. Misclassification

If your municipality uses homestead and non-homestead tax rates, and you believe your property is assessed in the wrong class (either entirely or partially), misclassification is the option to use.

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 that is eligible for an agricultural assessment and the owner has filed an annual application for an agricultural assessment (Section 305 or 306 of the Agriculture and Market Law)
- All farm buildings and structures as defined in Section 483(3) of the Real Property Tax Law

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

There are cases where part of a property can be classified homestead and part classified non-homestead. For example, in the case of a 100 acre parcel, an assessor may classify the residence and surrounding 10 acres as residential while the rest is classified as non-homestead.

Part four - Designation of representative

If you designated someone to represent you before the BAR, then list your name, your representative's name, sign and date.

Part five - Certification

You or your representative must sign and date this section.

Part six - Stipulation

Only complete this section if you and the assessor agreed to a reduced assessment. In these cases, the BAR is expected to ratify the stipulation. If you agree to a stipulation and it is approved by the BAR, you will no longer have the right to judicial review.