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 _____

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

GENERAL INFORMATION AND INSTRUCTIONS FOR FILING COMPLAINTS ON REAL PROPERTY ASSESSMENTS

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 (RP-524).* You may complete the complaint yourself or your representative or attorney may complete it for you.

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 board of assessment review. You may also mail your complaint for review, but it must be received by the assessor or the board of assessment review no later than the day the board of assessment review 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 board of assessment review) and the village assessor (or board of review or board of assessment review). 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 board of assessment review meets to hear complaints or with the board of assessment review on such day. If you file your complaint fewer than four business days before the board of assessment review 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.

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

In **Suffolk County**, town boards of assessment review meet on the third Tuesday of May;
In **Westchester County**, town boards of assessment review meet on the third Tuesday in June;
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 board of assessment review 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 board of review or board of assessment review 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 board of assessment review. 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 board of assessment review and to present statements in support of your complaint. You may appear personally, with or without your attorney or other representative.

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* Nassau County has its own complaint form and procedures; contact the Nassau County Department of Assessment or Assessment Review Commission for forms or more information.

4. 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.

5. If the board of assessment review is not satisfied with the evidence you provide, the board may require you or your representative to appear personally or to submit additional evidence. If you willfully refuse or neglect to answer any material question put to you, you may be precluded from seeking judicial review of your final 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 board of assessment review 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 board of assessment review 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.

INSTRUCTIONS FOR COMPLETING THE COMPLAINT (FORM RP-524)

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 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

*In Nassau County, complaints in relation to assessments on the county assessment roll and on city and village assessment rolls prepared by the county should be made on the form prescribed by the County. Complaints in relation to assessment rolls prepared by a city or village must be made on Form RP-524.

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 show 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 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 Office of Real Property Tax 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 Office of Real Property Tax 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 Board of Assessment Review.

3. Excessive Transition Assessment. Cities, towns and villages certified by the Office of Real Property Tax Services 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 Board of Assessment Review 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 Office of Real Property Tax Services, your assessment is unlawful.

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

Cities, towns and villages certified by the Office of Real Property Tax Services 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.

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.

* Nassau County is subject to a different classification system.