
SECTION I: Administrative Review of Assessments

Whom may file for an assessment review? Any owner, purchaser, or tenant required to pay the taxes pursuant to a lease or written agreement may file an application (form RP-524¹). You may complete the application, or a representative or attorney may do so.

What assessment may be reviewed? Only the assessment on the current tentative assessment roll completed by the local assessor may be reviewed. Generally, a separate application should be filed for each separately assessed parcel.

Where must the application be filed? The application must be filed in the city or town in which the property is located. It can be filed with the assessor up to the time of the hearing of the Board of Assessment Review (BAR), or it can be filed with the BAR at that hearing. Whether the application is delivered or mailed, it must be received by the assessor or the BAR no later than the day the BAR meets to hear complaints.

Most villages levy their taxes on the village portion of the latest town (or county) assessment roll, so a complaint filed with the town (or county) will suffice for village tax purposes as well. However, for property located in a village that assesses property, there will be two assessments, one by the village, and one by the town. To have both assessments reviewed, file separate applications with the town assessor (or BAR) and the village assessor (or BAR). Consult the village clerk to determine if the village produces its own assessment roll.

When must the application be filed? File the application with the assessor or BAR on or before the first day the BAR meets to hear complaints. If mailing, certified mail is best. Even if it is postmarked on or before Grievance Day, it is deemed late if its *arrival* is not on or before Grievance Day. If the application is filed 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. Failure to file the application on time eliminates the 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 BAR meets on the fourth Tuesday of May, except as follows:

In **Erie County**, town BARs meet on the first Tuesday of June;

In **Suffolk County**, town BARs meet on the third Tuesday of May;

In **Westchester County**, town BARs meet on the third Tuesday in June;

In **Nassau County**, the Assessment Review Commission meets throughout the year, but applications must be filed by March 1;

In **cities**, the BARs meeting date is set from specific charter provisions and the assessor's or the city clerk's office should be consulted; and

In **most villages** that assess real property, the BAR meets on the third Tuesday of February; however, consult with the village clerk as village assessment calendars may vary.

In cities and towns that share an assessor with another assessing unit, the local governing body may adopt a local law establishing a different date for the BAR meeting, no earlier than the fourth Tuesday in May and no later than the second Tuesday in June. Consult with the city or town clerk to determine if such a local law is in effect.

If not included with this publication, please ask the assessor to provide the following necessary information:

- Telephone number and address of assessor's office;
- Dates, hours, and location for inspecting the tentative assessment roll;
- Date, time, and location for hearing formal assessment reviews;
- Last date for filing assessment review;
- The latest state equalization rate for the assessing unit (town, city, village, or county). (If assessments on the current roll have been changed substantially, such as in the case of a reassessment, the equalization rate may not be applicable);
- The latest residential assessment ratio (RAR) for the assessing unit. (If assessments on the current roll have been changed substantially, such as in the case of a revaluation or update, the RAR may be inapplicable);
- Stated uniform percentage of value that appears on the tentative assessment roll.

While much of this information) is available via the Office of Real Property Services Municipal Profiles webpage (www.orps.state.ny.us/MuniPro), you are still advised to confirm all dates and information with your assessor.

¹ New York City and Nassau County have different application forms and procedures; contact the New York City Department of Finance (at 212-504-4080 or www.nyc.gov/html/dof/html/property/property_val_appeals.shtml); contact the Nassau County Department of Assessment (at 516-571-1500 or www.nassaucountyny.gov/agencies/Assessor/index.html), or the Nassau County Assessment Review Commission (at 516-571-2391 or www.nassaucountyny.gov/agencies/ARC/index.html) for forms or more information.

Application procedure

1. The written application should include statements, records, and other relevant supporting information.
2. Be very careful when determining how much of an assessment reduction to request as it may preclude obtaining a greater reduction than the requested amount, even if circumstances should show that a larger reduction is warranted.
3. You have the right to attend (personally, with or without an attorney or other representative) the BAR's hearing and to present supporting statements. A non-resident can request a date after Grievance Day for the review hearing if the request is made in writing to the assessor or to the BAR on or before Grievance Day.
4. You have the right to be represented by an attorney or other representative, and authorize such person to appear (see Part four of RP-524). This written authorization must bear a date within the same calendar year during which the application is filed.
5. If the BAR is not satisfied with the provided evidence, it may require additional evidence. Willful refusal or neglect to answer any material question may preclude further judicial review of the final assessment.
6. You (or your representatives) 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; if so, both of you must complete and sign Part Six of the form. Keep a copy of the signed stipulation for record keeping. If a stipulation is entered, a further BAR reduction may not be sought, and if the agreed upon assessment appears on the final assessment roll, there is no recourse to seek a lower assessment through judicial review.
7. The BAR must mail you 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.
8. If you are dissatisfied with the BAR's decision, you may be eligible to seek Small Claims Assessment Review, or a tax certiorari proceeding (for which, a private attorney is recommended) in State Supreme Court pursuant to Article 7 of the Real Property Tax Law. Either of these proceedings must be commenced within 30 days of the filing of the final assessment roll or notice thereof (whichever comes later).

INSTRUCTIONS FOR COMPLETING THE APPLICATION (FORM RP-524)

Application form. Applications in relation to assessments on city, town and village assessment rolls must be made on Form RP-524. In general, a separate application should be submitted for each separately assessed parcel. All relevant parts of the application form must be completed. Failure to do so could result in dismissal of the application and preclude subsequent judicial review.

Part One: General information. Enter the required identifying information, including your estimate of the property's market value.

Part Two: Value of property. Submit proof to determine the value of the property. The assessment is based on the value of the property on the Valuation Date, which in most municipalities is July 1 of the previous year. Furthermore, the property is assessed as of its condition and ownership on Taxable Status Date, which in most municipalities is March 1. Thus, the submitted estimate of value should reflect the value on Valuation Date based on the condition of the property on Taxable Status Date. Please confirm the specific local Valuation Date and Taxable Status Date with the assessor.

Generally, "value" means market value, i.e., the price the property would sell for in the open market (assuming no unusual circumstances). Market value can be estimated from a recent sale of the property or from an analysis of recent sales of comparable properties.

When the property is of a type 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 the property is "specialty property" (i.e., property designed for unique purposes or uniquely adapted to its current use and 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 the property, the following information may be useful:

1. Purchase price, if recently purchased;
2. Offering price, if recently offered for sale;
3. Professional appraisal;
4. Cost of construction, if recently built;
5. Rental information, if rented;
6. Income and expense information, if commercial or industrial; or
7. Purchase price of comparable properties that have recently sold.

Part Three: Grounds for application. The law presumes that the assessor's assessment is correct. The burden of proof is with you; to overcome this presumption, demonstrate that the original assessment is unequal, excessive, or unlawful, or that the property has been misclassified.

A. Unequal Assessment

1. Generally, municipalities are required to assess all property at market value or a uniform percentage of market value. If you believe that your property is assessed at a higher percentage of value than other properties on the roll, check "a."

If you own a one, two, or three family residence and believe that it is assessed at either a higher percentage of full value than other residential property on the assessment roll or at a higher percentage of full value than the assessed valuation of all real property on the assessment roll, check "b." For example, if the assessor is claiming that the overall percentage of market value in the municipality is 75 percent, but you believe it is less than that and that you are assessed at 75 percent or higher, checking "b" would be appropriate.

2. If you believe that your property is overassessed based on the state equalization rate, the residential assessment ratio, or other information, check the appropriate box and fill in the percentage where appropriate.

3. To demonstrate a property is unequally assessed, first establish the full value of the property as indicated above. (Note that state law requires that the assessment roll display the assessor's estimate of the full value of the property.) Then establish the average percentage of value at which all other properties are assessed on the same 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 the assessing unit (city, town or village), available from the assessor, county director of real property tax services, or the State Board 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.

4. After the property value and the average percentage of value (at which all other properties are assessed) are established, apply the percentage to the property's value, and then compare the result to the assessment. If the result is lower than the assessment, request that the assessment be reduced to that lower amount.

If the property is a one, two or three family residential real property, there is the option to prove that the percentage of full value of the assessment is higher than the average percentage at which other residential properties are assessed on the same assessment roll. To establish this, use the assessing unit's latest residential assessment ratio (R.A.R.). (The R.A.R. is available from the assessor, county clerk, county director of real property tax services, or the State Board of Real Property Services.) When the average percentage at which other residential properties are assessed is determined, apply it to the property's value. If the result is lower than the assessment, request that the assessment be reduced to that lower amount.

B. Excessive Assessment

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

2. Incorrect Partial Exemption. If the property was denied all or a portion of a partial exemption (for example, a senior citizens, veterans, or a school tax relief [STAR] exemption), claim an excessive assessment. Submit a copy of the exemption application with the application, or 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 the city, town, or village adopted transition assessments and the transition assessment for the property may be improperly calculated, 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.) To claim an unlawful assessment supply the BAR with documentation, including a completed exemption application form if required. (NOTE: If the 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 the property is located totally outside those boundaries indicated on the assessment roll, the assessment is unlawful; produce facts showing that no part of the property was located within the jurisdiction on taxable status date.

3. Assessment made by person or body without authority. If someone other than the assessor assessed the property, the assessment is unlawful.
4. Property cannot be identified from description. If the property cannot be located from the description on the assessment roll, the assessment is unlawful.
5. If the property is special franchise property and the assessment exceeds the final assessment determined by the State Board of Real Property Services, the 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 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.)

There are two possible claims of misclassification:

1. The parcel has been designated in the wrong class on the assessment roll;
2. The allocation of the parcel's total assessed value between the homestead and non-homestead parts is incorrect.

For example, a 100-acre parcel is assessed for \$50,000. The assessor allocates \$20,000 of that amount to the residence and surrounding 10 acres, the other \$30,000 being allocated to the remaining 90 acres. You believe that the \$50,000 total assessment is correct but contend that the residence and 10 acres are worth one-half of the total, or \$25,000. (The question of allocation will be significant because of the different tax rates for the homestead and non-homestead classes.) In this case, claim that the property is misclassified and request that the assessed value be allocated equally between the residence and surrounding 10 acres and the remaining 90 acres.

To contest only the allocation without seeking review of the total assessed value, only the "Misclassification" claim need be raised. However, if the assessment is unequal or excessive and the allocation between the homestead and non-homestead parts is incorrect, then check both misclassification and unequal or excessive assessment. Using the same example as above, to claim that the total assessed value should be reduced from \$50,000 to \$35,000, show an allocation of the \$35,000 between the homestead and non-homestead shares.

E. Penalty for false statements

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

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



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)

2. Mailing Address of owner(s)

Day no. () _____

Evening no. () _____

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: _____

Assessed value appearing on the assessment roll:

6. Land \$ _____ Total \$ _____

7. Property owner's estimate of current full market value of property (see Part Two on page 2) \$ _____

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 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

Homestead \$ _____

Non -Homestead.... \$ _____

Claimed allocation

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: _____ against abstain absent
- Name
- _____ against abstain absent
- Name

Decision by

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
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 _____

SECTION II: SMALL CLAIMS ASSESSMENT REVIEW (SCAR)

This information accompanies a copy of New York State Office of Court Administration (OCA) form RPTL 730 (revised 2006) for use in seeking assessment reductions for qualified properties before a Small Claims Assessment Review hearing officer. This program is administered by OCA.

Small Claims Assessment Review provides an inexpensive way to seek further review for those dissatisfied with the local BAR's decision, eliminating the need for more costly and formal proceedings in State Supreme Court.

You can challenge a property assessment in SCAR if both of the following provisions are met:

- You own and live in a one, two, or three-family home and use it exclusively for residential purposes. A seasonal residence can qualify, provided that during the period it is in use, the owner occupies it. In addition, vacant land parcels also can qualify provided they are not of sufficient size, as determined by the assessing unit, to contain a one, two, or three-family residential structure;
- You already timely filed a written review about the property assessment with the board of assessment review (BAR) or other administrative review body of the assessing unit, and are not requesting a reduction greater than the amount sought before that board.

Those who are not eligible for SCAR are:

- Renters of apartments, as well as owners of cooperatives and condominiums, except for condominiums in Class One "special assessing units" (Nassau County and New York City) and those designated in the homestead class in "approved assessing units";
- Owners of buildings that are put to a non-residential use;
- Owners who are seeking reductions for vacant land (other than the previously stated exception), farm buildings, commercial property, etc.

1. Obtain Form RPTL-730.

Form RPTL 730 is available from the county clerk, or the Office of Court Administration online at: www.nycourts.gov/litigants/scar/Petition.pdf

2. Complete Form RPTL-730.

3. File RPTL-730 by deadline.

Your petition must be filed within 30 days of the last date allowed by law for the filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. This date varies among cities, towns, and villages, but your local BAR is required by law to notify you where and when to file. You also may contact the office of assessor or municipal clerk.

Village taxpayers should note that many villages are separate assessing units. If so, to challenge assessments on both the village and town rolls, you must file separate petitions for both jurisdictions.

The filing fee is \$30 (make check payable to the county clerk). You will receive award of costs of \$30 payable by the assessing unit if successful in receiving at least half of the assessment reduction sought. If the assessment reduction is less than half of the amount sought, the hearing officer may order the assessing unit to pay costs of up to \$30. If no reduction in assessment is ordered, or the petition is dismissed for lack of jurisdiction, costs cannot be awarded.

Prepare at least eight copies of the petition; remember to keep a copy for your records.

- You must provide *three* copies to the county clerk (one of which must include the original signature), along with the \$30 filing fee.
- You must provide *one* copy *each* to the:
 - county treasurer;
 - clerk in the municipality where your property is located;
 - clerk of the school district;
 - village clerk if property is located in a village that has terminated its status as an assessing unit and;
 - sole assessor or chair of assessors.

Deliver the petitions to the clerk of an assessing unit either in person or by certified mail, return receipt requested. If served by personal delivery, the clerk of the assessing unit or "other appropriate person" must furnish you with a receipt stating the date and time of delivery of the petition.

4. **Appear at the hearing.**

After the petition is filed, it will be assigned to a hearing officer. (Hearing officers typically are local real estate agents or attorneys.) The hearing officer contacts you to set a date, time, and place for a hearing.

The hearing is informal, but professional. Attorneys are not necessary. You may authorize someone to appear personally, with or without you, to support the petition. The assessor or other representative may be present or may submit statements supporting the assessment.

The hearing officer is directed by law to consider the best evidence in each case. Evidence may include, but is not limited to: the assessments of comparable residential properties in the assessing unit, the residential assessment ratio (RAR) for the assessing unit, the state equalization rate for the unit, and the stated uniform percentage of value. The hearing officer may accept or reject any evidence presented and may order a reduction in the final assessment or decide that it should remain unchanged.

5. **Notification of the decision.**

If you file a petition for SCAR, you waive the right to judicial review of the assessment in State Supreme Court pursuant to Title 1 of Article 7 of the Real Property Tax Law. (This proceeding is commonly called a "tax certiorari" proceeding.) If you are dissatisfied with the decision of the Small Claims hearing officer, the only recourse is to commence a proceeding pursuant to Article 78 of the Civil Practice Law and Rules. The review available in this type of proceeding is limited to consideration of whether the hearing officer acted in an arbitrary or capricious manner in hearing and deciding the case.

If the hearing officer determines that the assessment should be reduced, check the assessment rolls to make sure the changes have been made. For taxes already paid on the original assessment, a refund is due from the taxing jurisdiction or the collector of taxes, without having to make application for it. Refunds made within 90 days are made without interest; refunds made after 90 days bear interest at the rate of one percent a month for each month after the 90-day period.

Assessment increases or decreases for a period of one year following a reduction ordered by a SCAR hearing officer are prohibited. (Exceptions are allowed in cases of reassessment of all properties in the locality, or for changes in the property, such as construction, demolition, or use; for other exceptions, see RPTL 739 (2)).

This one-year freeze also applies to the filing of a petition by the property owner. The law specifically refers to a 'petition' filing (SCAR) and not to 'complaint' filing (BAR). As a result, it is open to interpretation by BAR's as to whether the one-year freeze is applicable to BAR filings.

SCAR: STEP-BY-STEP THROUGH THE RPTL-730 REVIEW PETITION

PART I: General information

1. The filing number and calendar number are filled in by the county clerk and the assessment clerk.
2. An "Assessing Unit" is each town, city, and village that assesses property. Tompkins County and Nassau County are the only counties that are the assessing units for all municipalities within their borders. (In Nassau County, cities and villages remain independent assessing units, although the county assesses property in cities and villages for county tax purposes.)
3. The "date of final completion and filing of assessment roll" is deemed the later of: (a) the last date allowed by law for such filing, or (b) the date on which the assessor publishes and posts notice of the filing. This date is important because a petition for SCAR that is filed more than 30 days after the deadline will be dismissed as untimely. Contact your assessor if you have any questions concerning the filing of the final assessment roll.
- 3a-c. List the assessed value, exemptions, and taxable assessed value shown on the final assessment roll; this is the amount to be reduced.
4. Record the date on which you filed the petition in person or mailed it to the county clerk's office.
NOTE: If the petition is filed in person or mailed after the 30-day deadline, it will be dismissed.
- 5-8. These items are self-explanatory.
6. Complete only if someone else will file or appear on your behalf.

PART II: Grounds for petition

As with administrative review of assessments, there is a presumption under the law that the assessment made by the assessor is correct. Again, the burden of proof is with you to overcome this presumption. To obtain a reduction of the assessment, you must show that the assessment is unequal or excessive.

A. Assessment requested on the complaint form filed with the BAR

1. List the property's desired assessment (not the actual assessment on the final roll). This amount must be the same as the assessment sought on review form RP-524 (see **PART THREE: Grounds for Complaint, A. UNEQUAL ASSESSMENT, Line 4**) that was filed with the BAR.
2. If property has an exemption, list the amount of assessed value that is exempt from taxation.
3. Subtract the amount on line (2) from the amount on line (1). This is the taxable assessment amount.

B. Calculation of equalized value and maximum reduction in assessment

There is a limit on how large an assessment reduction you can receive through Small Claims Assessment Review. This section is designed to determine if a particular property exceeds the limit.

1. Place a check mark here unless you live in New York City or Nassau County (these are the only "special assessing units" in New York State).

Next, calculate the equalized value of the property by dividing the assessed value (the assessment on the final assessment roll) by the state equalization rate, available from the assessor's office, or the Office of Real Property Services (ORPS) website: www.orps.state.ny.us

If the equalized value is \$450,000 or less, the limit has not been exceeded.

2. For properties in New York City or Nassau County, divide the assessed value by the Class One Ratio to determine the equalized value. The Class One Ratio for the City can be obtained from the New York City Department of Finance, for the county, from the Nassau County Department of Assessment, or from ORPS.
3. If the equalized value exceeds \$450,000, then multiply the property's assessed value by .25. The result is the maximum assessment reduction that can be sought. For example, if the assessed value is \$75,000, and the equalization rate is .15, then the equalized value would be \$500,000 (\$75,000 divided by .15). The limit would be \$18,750 in assessed value (\$75,000 X .25).

C. Unequal assessment

This is usually used where properties in a locality are assessed at a fraction of full, or market, value. For example, a property is worth \$100,000 on the open market, but it is assessed at 35 percent of its market value (\$35,000 assessment).

- a. Place a check mark here if you used the equalization rate to prove that your assessment is at a higher percentage of full (market) value than the average of all other property on the assessment roll. An equalization rate represents the average level of assessment in a community, including all major property types -- commercial, industrial, residential, etc.
- b. Place a check mark here if you used the residential assessment ratio (RAR), which is an indication of the median (mid-point) level of assessment in a community for only residential property.

On the next line, list your estimate of the full value of your property.

1. If using the state equalization rate to prove unequal assessment, list the rate here.
2. If using the latest residential assessment ratio (RAR) for the community to prove unequal assessment, list the RAR here.
3. To bolster a claim of unequal assessment, you may show that residential properties comparable to the property have lower assessments than your property. Attach this information (on a separate sheet) to the petition.
4. Place a check mark here if there is information from the assessor or other local officials that properties in the community were placed on the assessment roll at a specified percentage of full (market) value.

On the next line, list the parcel's desired assessment.

D. Excessive assessment:

1. If your municipality is assessing properties at full (market) value (100 percent) and you feel your assessed value exceeds the full value, fill out this section. For excessive, as well as unequal assessment, you can attempt to prove your case by using recent sales of comparable properties that have assessments lower than the property. Attach this information to your petition. For example, if the property is worth \$100,000, but is assessed for \$135,000, attempt to prove that the assessment is excessive and should be reduced to \$100,000.
2. This section is for use by persons who believe they have been wrongly denied a portion or all of a partial property tax exemption, such as qualified senior citizens and veterans.

E. Information to support the full (market) value claimed

List the property's full (market) value using the purchase price or selling price of the property if recently purchased or offered for sale; a recent appraisal of the property; amount for which the property is insured, and the purchase prices of comparable properties that have sold recently.

PART III: List of taxing districts

In this section, list the names of the taxing entities where your property is located: county, town, city, village (if applicable), and school district.

PART IV: Designation of representative

Complete this section only if someone is representing you.

PART V: Eligibility and certification

Review the items listed and, if you are in agreement with them, sign at the bottom.

**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.

$$\frac{\text{ASSESSED VALUE}}{\text{EQUALIZATION RATE}} = \text{EQUALIZED VALUE}$$

2. Property IS in a special assessing unit.

$$\frac{\text{ASSESSED VALUE}}{\text{CLASS ONE RATIO}} = \text{EQUALIZED VALUE}$$

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 addition 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 OF 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 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 be 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, and
 - (b) The treasurer of the county in which the property is located, and
 - (c) The assessor, or, the chairman of the board of assessment review.

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.)