

New York State Real Property Tax Law §524

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR **2014** BEFORE THE BOARD OF ASSESSMENT REVIEW FOR

City of Rochester
30 Church Street, Room 101-A
Rochester, New York 14614-1299

File by Tuesday March 18, 2014, 8:00 PM (ET)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524 INS)

1. Name and phone number of owner(s)

If owned by a corporation, LLC or LLP; please include the name of the principal officer and their title.

Day

Evening

2. Mailing address of owner(s)

3. Name, address and phone number of representative of owner, if representative is filing application.
If applicable, complete Part Four on page 4.)

4. Property street address _____

5. Tax map number (section/block/lot-SBL) _____

Description of property: _____

6. Assessment on the **2014** Tentative Assessment Roll: Land \$ _____ Total \$ _____

7. Property owner's estimate of current full market value of property: (See Part 3) \$ _____

8. Reason(s) for complaint: (please circle)

Value

Exemption

Classification

APPR _____ LOG# _____

ORIGINAL _____ COPY _____

HEARING DATE _____

HEARING TIME _____

EXMT _____ LAW _____

SAS/BATCH _____

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

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 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.

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

**CITY OF ROCHESTER
JANUARY, 2014**

ADDITIONAL INSTRUCTIONS

FOR COMPLETING THE COMPLAINT FORM (524)

ALL APPLICATIONS MUST BE RECEIVED BY TUESDAY, MARCH 18, 2014 by 8:00PM (ET)

All forms are available on the City of Rochester website at www.cityofrochester.gov/Assessment

WE REQUIRE AN ORIGINAL COPY OF THE APPLICATION FORM WITH ORIGINAL SIGNATURES. IF WE RECEIVE A FAXED COPY, THE ORIGINAL MUST BE SUBMITTED PRIOR TO YOUR HEARING.

Included in this package, you will find the Complaint on Real Property Assessment (Form RP-524) and State Instruction Sheet (Form RP-524INS). The purpose of these additional local instructions is to outline the current information relating to and requested by the City Board of Assessment Review.

1. **EQUALIZATION RATES** – The Assessor has valued all property at 100% market value as of February 1, 2014. The latest Final State Equalization Rate established by New York State as of 7/23/2013 for Rochester properties is 100%. The latest Residential Assessment Ratio established by New York State as of January 2, 2014 for Rochester residential properties is 103.52%.
2. **TRANSITION ASSESSMENT** – If Part Three, Section B - Excessive Assessment is utilized, please be advised that subsection 3 (improper calculation of transition assessment) does not apply in Rochester. All assessments have been placed on the City Roll at full value and are not part of a transition or phase-in-process.
3. **HOMESTEAD/NON-HOMESTEAD ALLOCATION** - Part Three, Section D - Misclassification. Note that Subsection 2, involving the allocation of the assessment between homestead and non-homestead portions, would only apply where a single parcel of property is or should be classified as part homestead and part non-homestead.
4. **TELEPHONE NUMBERS** - On the front of the form, please give both day and evening telephone numbers where you or your representative may be reached from 9:00 a.m. to 9:00 p.m., Monday through Friday. These numbers are necessary to schedule your meeting date and time and for staff members to call with any questions regarding the complaint which might otherwise delay its processing.
5. **WHAT TO EXPECT AT THE HEARING** - Board of Assessment Review members are private sector real estate professionals appointed by the Rochester City Council to review tentative assessments. They do not work for the City Assessor. They cannot raise assessments. The New York State Real Property Tax Law gives them the authority to hear complaints filed by taxpayers and to reduce or sustain assessments set by the Assessor prior to any values being used to issue tax bills.

The Assessor (or his representative) will present to the Board of Review all property information on file with the City, including computer inventories and photos of structures. The Assessor will be defending the **2014 Tentative Assessment** and will have an opportunity to comment on the information you present and ask you questions. All testimony before the Board will be given under oath.

The Board of Assessment Review will only hear complaints on the assessed value of a property. It does not have control over tax rates and will not discuss tax bills or how tax dollars are spent. Therefore, when appearing before the Board, please bring information to prove the **VALUE** of your property. A booklet entitled "Contesting Your Assessment in New York State" is either enclosed or available in the Assessor's Office to assist you with your complaint and hearing. Please study all the instructions in this package and come to your hearing prepared.

6. **SCHEDULING** - Due to the large number of complaints the Board hears each year, it is necessary to schedule all property owners or representatives. Once you have completed the complaint form, please return with all relevant supporting information to: Bureau of Assessment, 30 Church St., Room 101-A, Rochester, NY 14614. A member of the Board's staff will contact you at the number you have provided on the face of the complaint to establish a date and time when you or your representative will be able to address the Board. The Board expects that your complaint is ready to be heard when you file your complaint form. If the form is not complete, you will be asked to supply any missing information and **a hearing will not be scheduled until all necessary information is received.**

PLEASE NOTE: As a matter of courtesy to everyone involved in the hearings, please do not waste valuable meeting time by canceling scheduled hearings or failing to appear. The City has time to reschedule only a very small number of hearings, and they will be rescheduled only on advance notice and for good reason.

7. **PERSONAL APPEARANCES** - You do not have to be present for the Board to consider your complaint on residential or "homestead" property. However, you or someone familiar with the property must be available to appear before the Board, if requested, to submit any information about the property necessary for proper review. If you have a commercial or "non-homestead" property, you or a representative must be present for a hearing.

If you have questions while completing the complaint form, or if you would like additional information regarding the Board of Assessment Review hearing, please contact the City Bureau of Assessment at (585) 428-7221 or on the City website at www.cityofrochester.gov/Assessment

ALL APPLICATIONS MUST BE RECEIVED BY TUESDAY, MARCH 18, 2014 by 8:00PM(ET)

WE REQUIRE AN ORIGINAL COPY OF THE APPLICATION FORM WITH ORIGINAL SIGNATURES. IF WE RECEIVE A FAXED COPY, THE ORIGINAL MUST BE SUBMITTED PRIOR TO YOUR HEARING.

2014
CITY OF ROCHESTER
BOARD OF ASSESSMENT REVIEW
HOMESTEAD RESOLUTION
(1, 2, 3 Family Residential Properties)

The City of Rochester Board of Assessment Review emphasizes to applicants that, under provisions of the New York State Real Property Tax Law, the tentative assessment set by the City Assessor is presumed to be correct. If a property owner wants an assessment reduction, he or she has the burden of proving to this Board that the assessment/classification is not correct. The City Assessor does not have to prove to this Board that the assessment is correct.

In support of a claim for an assessment reduction, a residential property owner may submit to the Board any of the following:

1. An appraisal with a market value estimate completed within the past 18 months
2. Purchase contract reflecting current or recent market activity of the property (Multiple Listings) involving an arm's length transaction or marketing effort.
3. List of recent sales of similar properties in the neighborhood including sale price, building sizes, and date of sale
4. Real estate broker's opinion (written) of market value that includes at least 3 comparable properties sold within the past 18 months

Property owners should not rely on assessments of comparable properties as evidence of over-assessment of their property.

If a property owner is not able to provide to the Board credible market evidence showing that an assessment is too high, the Board will sustain the tentative assessment.

UNANIMOUSLY APPROVED BY THE
2014 BOARD OF ASSESSMENT REVIEW

Chairman

Date

www.cityofrochester.gov/Assessment

2014
CITY OF ROCHESTER
BOARD OF ASSESSMENT REVIEW
NON-HOMESTEAD RESOLUTION
(Properties other than 1, 2, 3 Unit Residential Properties)

The City of Rochester Board of Assessment Review emphasizes to applicants that, under provisions of the New York State Real Property Tax Law, the tentative assessment set by the City Assessor is presumed to be correct. If a property owner wants an assessment reduction, he or she has the burden of proving to this Board that the assessment/classification is not correct. The City Assessor does not have to prove to this Board that the assessment is correct.

In support of a claim for an assessment reduction, a commercial property owner may submit to the Board, the following:

1. Any appraisal completed on the property over the past 3 years.
2. Past 3 Years income/expense breakdown. This may be in the form of the applicable schedule from the Federal & State Income Tax Returns for the account parcel for the years 2011, 2012, 2013.
3. Copies of leases and a current roll with lease summaries clearly defining the terms of the lease and the amount of income from any income producing amenity on the premises.
4. Other evidence of market value if appraisal not available including: broker opinion (non-complex properties), recent purchase contract and/or market sales for comparison purposes.

Property owners should not rely on assessments of competing properties as evidence of over-assessment of their property.

If a property owner is not able to provide to the Board credible market evidence showing that an assessment is too high, the Board will sustain the tentative assessment.

Complaint forms filed with the City without income and/or expense information will be deemed incomplete. Failure to supply the income and/or expense information, or other data requested by the Board, may be regarded as a willful refusal to answer the Board's questions as required by Section 525(2)(a) of the New York State Real Property Tax Law and therefore, the Board will sustain the tentative assessment and such refusal could bar any RPTL Article 7 action challenging the assessment in State Court.

The Board will require an appearance at a hearing by each non-homestead property owner, or a knowledgeable representative, to answer questions about the property and provide requested information.

UNANIMOUSLY APPROVED BY THE
2014 BOARD OF ASSESSMENT REVIEW

Chairman

Date

www.cityofrochester.gov/Assessment

2014
City of Rochester
Board of Assessment Review
Exemption Challenge Instructions

The City of Rochester Board of Assessment Review emphasizes to applicants that to be eligible for a property tax exemption the applicant must meet the requirements of the applicable New York State Law and the Board has no authority, and will not, ignore state law. Therefore, if the applicant does not meet the explicit requirements of the applicable state law, the Board will have no other option but to uphold the Assessor's decision to deny the exemption.

Below are some common exemptions requirements that applicants fail to meet and are therefore denied the exemption. Please make sure you meet the requirements of the exemption before appealing the denial of the exemption to the Board. Specifically, if an applicant is contesting a denial of an exemption for one of the following reasons and does not meet the requirements stated, the Board will have no choice but to uphold such denial of exemption:

The exemption application must be received by the assessor or postmarked by **February 3, 2014**.

For resident based exemptions (STAR, Aged, Clergy, Alternative Veterans, etc.) the property owner must own and use the property as their primary residence (vote, report NY State Income tax, license automobile, driver license, etc) as of **February 1, 2014**.

The property owner or spouse must be age 65 or more by **December 31, 2014** for the Senior Citizens or Enhanced STAR exemption.

The total 2012 income (including Social Security) of the property owner and spouse must not exceed **\$37,400** for the Senior Citizens tax exemption and Disabled Persons with Low Income.

The 2012 adjusted gross income minus taxable IRA distributions of the property owner and spouse must not exceed **\$81,900** for the Enhanced STAR tax exemption.

For Basic STAR combined income of owners & spouses who reside at the property cannot exceed **\$500,000** in the 2012 income tax year.

A disabled person must be certified by the Social Security Administration or the Railroad Retirement Board or have State certification for the blind and visually handicapped. Their income for 2012 must be under \$37,400.

A Veteran must be Honorably Discharged to receive a Veterans Exemption.

A husband and wife can only have one STAR exemption unless legally separated.

If an applicant does not meet the above standard, the Board will have no option but to uphold the Assessor's denial of the exemption.

UNANIMOUSLY APPROVED BY THE
2014 BOARD OF ASSESSMENT REVIEW

Chairman

Date



**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? In the City of Rochester, the Board of Assessment Review meets on the third Tuesday of March. An Application must be received at the City of Rochester Bureau of Assessment by 8:00 PM (ET) on that date.

When/where is the meeting of the Board of Assessment Review? The Board of Assessment Review meets the third Tuesday in March. The location is the City of Rochester Bureau of Assessment, Room 101A - City Hall, 30 Church Street, Rochester, New York 14614.

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.

^{*} 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 it 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.