

### 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)

		(city, town village or county)		
	PART ONE: GEN	ERAL INFORMATION		
(General information a	nd instructions for com	pleting this form are containe	ed in form RP-524-Ins)	
1. Name and telephone no.	of owner(s)	2. Mailing Address of	2. Mailing Address of owner(s)	
Day no. ( )	_			
Evening no. ( )		Email (optional)		
3. Name, address and telep (if applicable, complete		ive of owner, if representative	e is filing application.	
4. Property location				
Street Add	ress	Village (if any)		
City/Tov	vn	County		
_	Scho	ool District	-	
5. Property identification ( Tax map number or se		ent roll)		
Type of property:	Residence	Farm	Vacant land	
	Commercial			
Description:				
6. Assessed value appearing	g on the assessment ro	11:		
Land \$				
		operty as of valuation date (se	e \$	

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## PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or documentation is necessary, please attach)

Information to supp	ort the value of property claimed	i in Part One, it	em / (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	s, etc.):
d. Personal property, if	any, included in purchase price (fu	rniture, livestock	, etc.; attach list and
sales tax receipt):			
<ol> <li>Property has been</li> </ol>	recently offered for sale (attach co	ny of listing agre	ement if any):
	ong:		•
			\$
3. Property has been	recently appraised (attach copy):	When:	By Whom:
Purpose of appraisal:		_ Appraised v	value: \$
4 Description of any	y buildings or improvements locate	d on the property	including year of
construction and present co	-	a on the property	, merading year or
construction and present co			
5 Buildings have be	en recently remodeled, constructed	or additional im	provements made:
Cost \$			
Date Started:	Da	ite Completed:	
Complainant should submit	t construction cost details where av	ailable.	
6 Duomonty is in som	o muodusing (o g. looged on mented)	aammanaial an i	ndustrial property and the
<del></del>	e producing (e.g., leased or rented)		
	present detailed information about	tne property inch	ading rental income,
operating expenses, sales v	olume and income statements.		
7 Additional suppor	ting documentation (check if attack	ned)	

# **PART THREE: GROUNDS FOR COMPLAINT** A. UNEQUAL ASSESSMENT (Complete items 1-4)

1.						
	The assessed value is at a higher percentage of value than the assessed value of other real property on the					
	<ul> <li>a. assessment roll.</li> <li>The assessed value of real property improved by a one, two or three family residence is at a higher percentage full (market) value than the assessed value of other residential property on the assessment roll or at a higher</li> </ul>					
	b.	percentage of full (market) value than the assessed value of	·			
2		complainant believes this property should be assessed at	% of full value based on one or n	nore of the following		
2.	`	ek one or more):		1.		
	<u>a.</u>	The latest State equalization rate for the city, town or villa The latest residential assessment ratio established for the city.				
		located. Enter latest residential assessment ratio only if pr				
	b.	residence %.	T T T T T T T T T T T T T T T T T T T	, , , , , , , , , , , , , , , , , , ,		
	c.	Statement of the assessor or other local official that proper	rty has been assessed at %.			
	d.	Other (explain on attached sheet).				
3.	Valu	e of property from Part one #7		\$		
4.	Com	plainant believes the assessment should be reduced to		\$		
		B. EXCESSIVE ASSESSMEN	T (Check one or more)			
The	assess	ment is excessive for the following reason(s):	1 (Check the training)			
1.		The assessed value exceeds the full value of the property.				
	a.	Assessed value of property		\$		
	b.	Complainant believes that assessment should be reduced t		\$		
	c.	Attach list of parcels upon which complainant relies for ol				
2.		The taxable assessed value is excessive because of the der	nial of all or portion of a partial exe	emption.		
	a.	Specify exemption (e.g., senior citizens, veterans, school t	ax relief [STAR])			
	b.	Amount of exemption claimed		\$		
	c.	Amount granted, if any				
	d.	If application for exemption was filed, attach copy of appl				
		Improper calculation of transition assessment. (Applicable		hich has adopted		
3.		transition assessments.)				
	a.	Transition assessment				
	b.	Transition assessment claimed		\$		
		C. UNLAWFUL ASSESSMENT	(Chack one or more)			
The	assess	ment is unlawful for the following reason(s):	(Check one of more)			
1.		operty is wholly exempt. (Specify exemption (e.g., nonprofi	t organization))			
	Pro	operty is entirely outside the boundaries of the city, town, vi		trict in which it is		
2.		signated 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.		pperty cannot be identified from description or tax map num	har on the assassment roll			
<del>-1.</del>		operty cannot be identified from description of tax map flum operty is special franchise property, the assessment of which		eof as determined by		
5.		Office of Real Property Tax Services. (Attach copy of certification)		or us determined by		
TI.		D. MISCLASSIFICATIO		.1.1. 1. 1		
		ty is misclassified for the following reason (relevant only in tead tax rates):	approved assessing unit which est	ablish homestead and		
11011		ass designation on the assessment roll:				
1.		mplainant believes class designation should be				
2.			and non-homestead real property			
2. The assessed value is improperly allocated between homestead and non-homestead real property.  Allocation of assessed value on assessment roll  Claimed allocation						
	nestead		\$	<u> </u>		
Nor	n –Hon	estead \$	\$			

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#### PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT , as complainant (or officer thereof) hereby I, designate to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of fo 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. Signature of owner (or representative) Date 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 ☐ Excessive assessment ☐ Unequal assessment ☐ Unlawful assessment ☐ Misclassification ☐ Ratification of stipulated assessment ☐ No change in assessment **Vote on Complaint** ☐ All concur ☐ All concur except: \_\_ □ against □ abstain $\square$ absent Name □ against □ abstain $\square$ absent Name **Decision by Board of Assessment Review Tentative assessment Claimed assessment** 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 \_\_\_\_\_