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

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR ____________________________
(city, town village or county)

PART ONE: GENERAL INFORMATION

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

1. Name and telephone no. of owner(s) 2. Mailing Address of owner(s)

________________________________________________________________________

Day no. ( ) __________________________________________________________________________

Evening no. ( ) __________________________________________________________________________

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application.
   (if applicable, complete Part Four on page 4.)

________________________________________________________________________

4. Property location

   Street Address ___________________________ Village (if any) ___________________________

   City/Town ___________________________ County ___________________________

   School District ___________________________

5. Property identification (see tax bill or assessment roll)

   Tax map number or section/block/lot ___________________________

   Type of property: Residence _____ Farm _____ Vacant land _____

           Commercial _____ Industrial _____ Other _____

   Description: ___________________________

6. Assessed value appearing on the assessment roll:

   Land $ _______________ Total $ _______________

7. Property owner’s estimate of market value of property as of valuation date (see instructions) $ _______________
PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ___ Purchase price of property: .............................................................. $ __________________
   a. Date of purchase: ________________
   b. Terms: _______ Cash _______ Contract _______ Other (explain)
   c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): ________________
   d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt):

2. ___ Property has been recently offered for sale (attach copy of listing agreement, if any):
   When and for how long: _____________________________________________________________
   How offered: _____________________________ Asking price: $ _________________________

3. ___ Property has been recently appraised (attach copy):
   When: ___________ By Whom: ______________
   Purpose of appraisal: ________________________ Appraised value: $ ____________________

4. ___ Description of any buildings or improvements located on the property, including year of construction and present condition:

5. ___ Buildings have been recently remodeled, constructed or additional improvements made:
   Cost $ ____________________
   Date Started: ________________ Date Completed: ________________
   Complainant should submit construction cost details where available.

6. ___ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

7. ___ Additional supporting documentation (check if attached).
PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
   a. The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
   b. The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
   The complainant believes this property should be assessed at % of full value based on one or more of the following:
   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).

2. Value of property from Part one #7

3. Complainant believes the assessment should be reduced to

4. Complainant believes the assessment should be reduced to

B. EXCESSIVE ASSESSMENT (Check one or more)

1. The assessment is excessive for the following reason(s):
   a. Assessed value of property

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)

1. Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
   Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.

2. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.

3. Property cannot be identified from description or tax map number on the assessment roll.

4. Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):
1. Class designation on the assessment roll:
2. Complainant believes class designation should be
3. 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 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 __________________________

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

☐ Unequal assessment  ☐ Excessive assessment
☐ Unlawful assessment  ☐ Misclassification
☐ Ratification of stipulated assessment  ☐ No change in assessment

Reason: ________________________________________________

Vote on Complaint

☐ All concur
☐ All concur except: __________________________

☐ against  ☐ abstain  ☐ absent

Name

☐ against  ☐ abstain  ☐ absent

Name

Total assessment $ __________  Tentative assessment $ __________  Claimed assessment $ __________
Transition assessment (if any) $ __________
Exempt amount $ __________
Taxable assessment $ __________

Class designation and allocation of assessed value (if any):

Homestead $ __________  $ __________
Non-homestead $ __________  $ __________

Decision by Board of Assessment Review

Date notification mailed to complainant __________________________