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)

Monroe

PART ONE: GENERAL INFORMATION

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

1. Name and telephone no. of owner(s)


Day no. ( )

Evening no. ( )

2. Mailing Address of owner(s)


Email (optional)

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


Make sure to complete if someone other than current owner is filing the grievance the property owners behalf

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:

Example of SBL - 255-2-3

Values can be found on pdf of Tentative Assessment Roll-This is the EQUALIZED VALUE, NOT FULL MARKET

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)

Property owners statement of Full Market Value of their home as of July 1 of the previous year - this is the valuation date (This is not the equalized Assessed Value) $ __________
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:

2. (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)

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)

1. _____ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
2. _____ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. _____ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. _____ Property cannot be identified from description or tax map number on the assessment roll.
5. _____ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

1. Class designation on the assessment roll: .............................................
   - 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
     - Homestead $ 
     - Non-Homestead $ 

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT
I, ________________________________, as complainant (or officer thereof) hereby designate ________________________________ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of ________________________________ for purposes of reviewing the assessment of my real property as it appears on the _______ (year) tentative assessment roll of such assessing unit.

Date ________________________________ Signature of owner (or officer thereof) ________________________________

PART FIVE: CERTIFICATION
I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date ________________________________ Signature of owner (or representative) ________________________________

PART SIX: STIPULATION
The complainant (or complainant’s representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the _______ (year) assessment roll:  Land $ _______ Total $ _______
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative ________________________________ Assessor ________________________________ Date ________________________________

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW
Disposition
☐ Unequal assessment  ☐ Excessive assessment
☐ Unlawful assessment  ☐ Misclassification
☐ Ratification of stipulated assessment  ☐ No change in assessment

Reason: _________________________________________________________________

Vote on Complaint
☐ All concur
☐ All concur except: ________________________________ ☐ against ☐ abstain ☐ absent

Name ________________________________ ☐ against ☐ abstain ☐ absent
Name ________________________________

Tentative assessment $ _______ Claimed assessment $ _______ Decision by Board of Assessment Review $ _______
Total assessment $ _______ Transition assessment (if any) $ _______ Exempt amount $ _______ Taxable assessment $ _______

Class designation and allocation of assessed value (if any):
Homestead $ _______ Non-homestead $ _______
Date notification mailed to complainant ________________________________