## NYS BOARD OF REAL PROPERTY SERVICES

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20\_\_\_\_\_

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR

(city, town village or county)

RP-524 (1/00) [rev. 10/01]

#### PART ONE: GENERAL INFORMATION

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

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

Street Address		Village (if any)	
City/To	wn	(	County
	Scho	ool District	
Property identificatio	n (see tax bill or assessment	roll)	
Tax map number or section/block/lot			
Type of property:	Residence	Farm	Vacant land
	Commercial	Industrial	Other
	ring on the assessment roll:		
Land \$	Total \$		
Property owner's esti	nate of current full market v	value of property (soo Dort	T

	•	(1/00) [rev. 10/01]					
PAF	RT T	TWO: INFORMATION NECESSARY TO DETERM (If additional explanation or documentation	IINE VALUE OF PROPERTY is necessary, please attach)				
	I	Information to support the value of property claimed in P	art One, item 7 (complete one or more):				
1.		_ Purchase price of property:	\$				
		Date of purchase:					
		Terms:CashContract	Other (explain)				
		Relationship between seller and purchaser (parent-child.					
	d.	function of the second of the	niture, livestock, etc.; attach list and sales				
2.	Property has been recently offered for sale (attach copy of listing agreement, if any):						
		hen and for how long:					
	Hov	ow offered: A	Asking price: \$				
3.		Property has been recently appraised (attach copy): When the second seco					
	Pur	urpose of appraisal:	Appraised value: \$				
4.		Description of any buildings or improvements located on the present condition:					
5.		Buildings have been recently remodeled, constructed or additional improvements made:					
	Da	Date Started: Date Co	mpleted:				
		Complainant should submit construction cost details where					

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).

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#### 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 2. 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).
- Value of property from Part one #7 .......\$\_ 3. 4.

# 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.
- 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.
- The taxable assessed value is excessive because of the denial of all or portion of a partial exemption. 2. 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. Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted 3. transition assessments.)

#### C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

- Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) 1.
- Property is entirely outside the boundaries of the city, town, village, school district or special district in which it 2. is designated as being located.
- Property has been assessed and entered on the assessment roll by a person or body without the authority to 3. make the entry.
- 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 5. 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

	Class designation on the assessment roll	
1	Complainant halisses of the start	

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 proceedings before the board of assessment review of the ci purposes of reviewing the assessment of my real property as such assessing unit.	ty/town/village/county of		for
Date	Signatu	re of owner (or	officer thereof)
PART FIVE: C I certify that all statements made on this application are true understand that the making of any willful false statement of Penal Law relevant to the making and filing of false instrum	f material fact herein will	`my knowledge subject me to t	e and belief, and I he provisions of the
Date Signatu		re of owner (or representative)	
The complainant (or complainant's representative) and asse assessors) whose signatures appear below stipulate that the described property on the(year) assessment roll: Land (Check box if stipulation approves exemption indicated i	following assessed value	is to be applied	ty of the board of d to the above
Complainant or representative Assesso	זו		Date
SPACE BELOW FOR USE OF E		1ENT REVII	EW
DispositionUnequal assessmentExcessive assessmentUnlawful assessmentMisclassificationRatification of stipulated assessmentNo change in assessment			
Reason:			
	n Complaint		
All concur All concur except:	against	abstain	absent
Name	against	abstain De	absent cision by
Total assessment       Tentative assessment         Transition assessment (if any) \$	Claimed assessment         \$	Board of A S S S S	Assessment Review