RP-524 (3/09)

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

## COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2021

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR 2021 **ROTTERDAM**

(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)

_____

_____

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.)

_____

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 _____

(appears on your tax bill under "PARCEL ID" (example: 12.3-45-67)

Type of property: Residence _____ Farm _____ Vacant land _____

Commercial _____ Industrial _____ Other _____

Description: _____

(Single family, two family, three family, etc)

6. Assessed value appearing on the assessment roll:

Land $ Not Necessary

Total $ _____

(appears on your change of assessment notice, tax roll, tax bill)

7. Property owner's estimate of market value of property as of valuation date (see instructions)

$_____

(your estimate of value based on your supplied proof. Do not use a range)

SAMPLE

## 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):

**(ONLY FILL OUT AREAS THAT PERTAIN TO YOU)**

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):_____

(CHECK AND FILL OUT #1 **ONLY** IF YOU PURCHASED WITHIN THE PAST TWO YEARS)

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):

Purpose of appraisal:_____ When: _____

Appraised Value$_____ By Whom: _____

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.

(CHECK AND FILL OUT #4 OR #5 **ONLY** IF YOU MADE RECENT IMPROVEMENTS WITHIN THE PAST TWO YEARS)

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).

(CHECK #7 IF YOU ARE ATTACHING AN APPRAISAL OR CMA)

SAMPLE

## PART THREE: GROUNDS FOR COMPLAINT

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## 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. **(B1a. SAME AS PART ONE: #6 (total)**

a. Assessed value of property …… $ _____
b. Complainant believes that assessment should be reduced to full value of (Part one #7) **(B1b. SAME AS 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 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):

_____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

| | | |
|---|---|---|
| Homestead | $ _____ | $ _____ |
| Non –Homestead | $ _____ | $ _____ |

SAMPLE

## PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

**RP-524(3/09)**

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):_____

**(FILL IN THIS AREA IF YOU HAVE A REPRESENTATIVE. ONLY ONE OWNER'S SIGNATURE IS NECESSARY)**

## 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)_____

**(FILL IN THIS AREA IF YOU ARE FILING ON YOUR OWN BEHALF. ONLY ONE OWNER'S SIGNATURE IS NECESSARY)**

## 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

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**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 _____

SAMPLE