



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 (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.
 - 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.
 Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
3. _____ 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 | | 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

Decision by

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
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 _____

2023 Board of Assessment Review Comparison Worksheet

To better assist you with determining the value of your home, please fill in the attached grid and include it with your Board of Assessment Review Application. Comparable homes should be in your immediate neighborhood (first) or surrounding neighborhoods (secondary). Please call our office if you need any assistance with this.

All VALID sales information that should be used when filling in the form below is available online at henrietta.org, at the Library Reference Desk, and in the main foyer area of town hall.

	Your Property	Comparable #1	Comparable #2	Comparable #3
Street Address:				
Style				
Square Footage				
Number of Bedrooms				
Number of Bathrooms	Full Half	Full Half	Full Half	Full Half
Year Built				
Sale Price				
Sale Date**		**	**	**

****All sales must be between the dates of January 1, 2021 and October 1, 2022.****

Owner Comments:

Condition Issue Worksheet

If you have one of the following condition issues, please place an X next to all that apply to your property. Please attach quotes and pictures to assist the Board of Assessment Review in determining an accurate market value for your property.

<input type="checkbox"/> Roof	Repair Estimate Amount:	\$
<input type="checkbox"/> Foundation	Repair Estimate Amount:	\$
<input type="checkbox"/> Electrical	Repair Estimate Amount:	\$
<input type="checkbox"/> Plumbing	Repair Estimate Amount:	\$
<input type="checkbox"/> Water Damage	Repair Estimate Amount:	\$
<input type="checkbox"/> Structural	Repair Estimate Amount:	\$
		Total: _____

Owner Comments:

Owner Contact Information for on-site verification	Name (Please print): _____
	Phone: _____

For Town Use Only:

Inspected By: _____ Inspection Date: _____

**Town Inspector
Comments:**