

GRIEVANCE DUE BY JANUARY 13, 2025 Electronic Service by email or Fax not accepted

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)

Email (optional)

Day no.	(

Evening no. ()

- 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

City/Town

School District

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

Tax map number or section/block/lot

Type of propert	y: Residence	Farm	Vacant land
	Commercial	Industrial	Other
Description:			
6. Assessed value ap	pearing on the assessment roll:	HEARIN NON-H	NG EARING

Land \$ _____ Total \$ _____

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

RP-524 (3/09)

Village (if any)

County

(Choose one)

\$

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 pro	perty:		\$
a. Date of purchase:			
b. Terms	Cash	Contract	Other (explain)
c. Relationship between sel	ller and purchaser (parent-child	l, in-laws, siblings, etc.):	
d. Personal property, if any	, included in purchase price (fu	arniture, livestock, etc.; a	attach list and
sales tax receipt):			
	ently offered for sale (attach co		-
How offered:			
3 Property has been rec	ently appraised (attach copy):	When:	By Whom:
Purpose of appraisal:		Appraised value:	\$
4 Description of any bu construction and present condi			
5 Buildings have been to Cost \$		d or additional improven	nents made:
	D	ate Completed:	
Complainant should submit co	nstruction cost details where av	vailable.	
6 Property is income pr	oducing (e.g., leased or rented)), commercial or industri	al property and the
complainant is prepared to pres	sent detailed information about	the property including r	ental income,
operating expenses, sales volu	ne and income statements.		
7 Additional supporting	g documentation (check if attac	hed).	

		PART THREE: GROUNDS FOR COMPLAINT			
		A. UNEQUAL ASSESSMENT (Complete items 1-4)			
1.	The a	assessment is unequal for the following reason: (check a or b)			
		The assessed value is at a higher percentage of value than the assessed value of other real prope	erty on the		
	a.	assessment roll.			
		The assessed value of real property improved by a one, two or three family residence is at a hig full (market) value than the assessed value of other residential property on the assessment roll of the second seco			
	b.	percentage of full (market) value than the assessed value of other residential property on the assessment for other percentage of full (market) value than the assessed value of all real property on the assessment for the a			
		complainant believes this property should be assessed at % of full value based on one or more			
2.		sk one or more):	C		
	a.	The latest State equalization rate for the city, town or village in which the property is located is	%.		
		The latest residential assessment ratio established for the city, town or village in which the resid			
		located. Enter latest residential assessment ratio only if property is improved by a one, two or t	hree family		
	b.	residence %.			
	с.	Statement of the assessor or other local official that property has been assessed at %.			
	d.	Other (explain on attached sheet).			
3.		e of property from Part one #7			
4.	Com	plainant believes the assessment should be reduced to	\$		
		B. EXCESSIVE ASSESSMENT (Check one or more)			
The	assess	ment 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 exemp	otion.		
	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	ch has adopted		
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))
	Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is
2.	designated as being located.
	Property has been assessed and entered on the assessment roll by a person or body without the authority to make the
3.	entry.
4.	Property cannot be identified from description or tax map number on the assessment roll.
	Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by
5.	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):

e assessment roll:	······		
lass designation should be			
nproperly allocated between ho	mestead and non-hon	nestead real property.	
assessment roll		Claimed allocation	
\$	\$		
\$	\$		
	elass designation should be		ass designation should be

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

l,	, as complainant (or	officer thereof) hereby
designate	to act as my r	representative in any and all
proceedings before the board of assessment review of the city/tow	vn/village/county of	for
purposes of reviewing the assessment of my real property as it ap	pears 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

Non-homestead\$_

Date notification mailed to complainant

Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's re	epresentative) and assess	or (or assessor desig	gnated by a majority of the	board of
assessors) whose signatures appear be	elow stipulate that the fo	llowing assessed va	lue is to be applied to the a	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 representat	ive	Assessor		Date	
SPACE BE	LOW FOR USE OF H	BOARD OF ASS	ESSMENT REV	VIEW	
		sposition			
\Box Unequal ass		Excessive asses	sment		
□ Unlawful as		□ Misclassificatio	n		
□ Ratification	of stipulated assessment	\Box No change in as	sessment		
Reason:					
	Vote o	n Complaint			
\Box All concur	voic o	n complaint			
		🗆 against	🗆 abstain	□ absent	
	Name				
		🗆 against	🗆 abstain	□ absent	
-	Name				
			De	ecision by	
	Tentative assessment	Claimed assessm	nent Board of	Assessment Review	
Total assessment	\$	\$	\$		
Transition assessment (if any)	\$	\$			
Exempt amount	\$	\$			
Taxable assessment	\$	\$	\$		
Class designation and allocatic	n of accessed value (if on				
Class designation and allocation Homestead	-	¢	\$		

\$

\$