

HOW TO COMPLETE AND FILE A GRIEVANCE WITH THE BOARD OF ASSESSMENT REVIEW (BAR)



AGENDA

- **Introductions**
- **Process Overview**
- **RP524 form**
- **Hearing procedure**
- **Summary**
- **Questions**

INTRODUCTIONS

City Hall main number 587-3550

- Commissioner/Assessor Dillon Moran - ext 2607
- Deputy Commissioner Stacy Connors - ext 2543



PROCESS OVERVIEW

- **Before Grievance**
 - **Complete RP-524 form**
 - **File grievance**
 - **Schedule BAR hearing**
- **After Grievance**
 - **Determination letter**
 - **Small claims assessment review**

THE RP-524 FORM

Let me
**SHOW
YOU!**



RP-524 Form

NYS BOARD OF REAL PROPERTY SERVICES

RP-524 (10/02)



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)

Day no. () _____
Evening no. () _____

2. Mailing Address of owner(s)

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

Village (if any)

County

School District

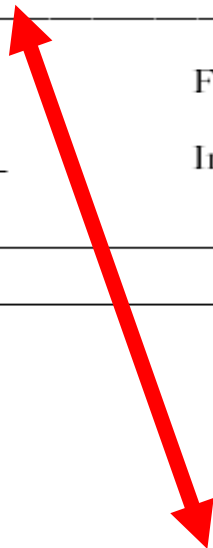
**Part one is
general
information on
the property
owner**

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: _____



You can get this number from any of your tax bills.



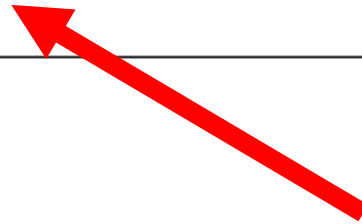
5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

Type of property: Residence _____ Farm _____ Vacant land _____

Commercial _____ Industrial _____ Other _____

Description: _____



- Description should be clear and concise



Assessed value appearing on the assessment roll:

6. Land \$_____ Total \$_____

7. Property owner's estimate of current full market value of property (see Part Two on page 2) \$_____

Documentation that supports your estimate of current full market value includes the following:

- recent sale information
- Appraisal
- sales comparison of other similar properties that have sold from 6/1/21 to 7/1/22



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 two is completed with standard information regarding the property

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.
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 \$ _____

To support your claim, establish your property's value then multiply by your Residential Assessment Ratio or Level of Assessment

example: 2023 Assessed Value 2023 Market Value
 \$52,000 \$100,000

You prove market value = \$100,000

\$100,000 x 52% (Complete 1b,2b, 3 and 4)= 52,000

OR

\$100,000 x 52% (Complete 1b,2c, 3 and 4) = 52,000

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.
3. ____ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - a. Transition assessment..... \$ _____
 - b. Transition assessment claimed \$ _____

- When you believe the assessed value of your property is greater than its full market value
- Denial of exemption

Pertains to a specific type of property:

- churches
- non-profit organizations
- others

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 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 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... \$ _____

Claimed allocation

Misclassification is only applicable when a municipality has adopted “homestead and “non-homestead” classes (Saratoga Springs does not have these classifications)

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

- | | |
|--|--|
| <input type="checkbox"/> Unequal assessment | <input type="checkbox"/> Excessive assessment |
| <input type="checkbox"/> Unlawful assessment | <input type="checkbox"/> Misclassification |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment |

Reason: _____

Vote on Complaint

- | | | | |
|---|----------------------------------|----------------------------------|---------------------------------|
| <input type="checkbox"/> All concur | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
| <input type="checkbox"/> All concur except: _____ | _____ | _____ | _____ |
| | Name | Name | Name |
| | _____ | _____ | _____ |
| | Name | Name | 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 _____



Be sure to make a copy for your own files.



Hearing procedure

- Board of Assessment Review (BAR) Introduction
- Grievance will be called by number, If in attendance step up and be heard.
- The BAR will have all forms that you submitted to support your position.
- No decisions are made the day of the hearing.

Summary

- Complete the RP-524 form as discussed
- Submit the form and any appropriate backup to the assessment office
- You will be given a time slot to appear before the Board of Assessment Review on **May 23rd**
- Arrive at City Hall – on Grievance Day and appear before the BAR
- You will receive a determination letter within **30 days**

Grievance Day is May 23, 2023



Helpful Links

www.tax.ny.gov

[Government & Researchers Property Tax & Assessment](#)

www.saratoga-springs.org

[Assessments](#)