

These are the most commonly used instructions when challenging an excessive assessment. If challenging on any other basis and you need assistance, call the Assessment Office at 914-939-3566.



RP-524 (3/09)

**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 **19**

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR

TOWN OF RYE

(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 _____

APPEARS ON YOUR TAX BILL UNDER "PARCEL ID" (Ex: 129.72-1-1)

Type of property: Residence _____

Farm _____

Vacant land _____

Commercial _____

Industrial _____

Other _____

Description:

SINGLE FAMILY HOME, 2 FAMILY, ETC

6. Assessed value appearing on the assessment roll:

Land \$

NOT NECESSARY

Total \$

APPEARS ON YOUR CHANGE OF ASSESSMENT NOTICE

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**

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional information is attached)

ONLY FILL OUT AREAS THAT PERTAIN TO YOU

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 _____

CHECK AND FILL OUT #1 ONLY IF YOU PURCHASED WITHIN THE PAST TWO YEARS.

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:

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

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).

CHECK #7 IF YOU ARE ATTACHING AN APPRAISAL OR CMA.

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. (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 \$
Complainant believes the assessment should be reduced to
4. \$

B. EXCESSIVE ASSESSMENT (Check one or more)

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

- 1. X The assessed value exceeds the full value of the property.
a. Assessed value of property # B1a. Same as Part One: #6 (total)
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.
Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
3. 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):

- 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.

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 _____ (year) tentative assessment roll of such assessing unit.

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

_____ Date _____ Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made herein are true and correct to the best of my knowledge and belief, and I understand that _____ and believe, _____ provisions of the Pennsylvania Assessment Law apply to the _____.

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

_____ 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
- 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 _____