

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

## COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 2025

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR

Town of Cortlandt

(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 "Tax Map No:" or on the THE TENTATIVE  
ASSESSMENT ROLL above property owner name (example: 23.11-1-31)

Type of property:

Residence

Farm

Vacant land

Commercial

Industrial

Other

Description:

Such as 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 or on the  
TENTATIVE ASSESSMENT ROLL7. Property owner's estimate of market value of property as of valuation date (see  
instructions)

\$

YOUR ESTIMATE OF VALUE  
BASED ON THE PROOF YOU  
ARE PROVIDING.

**PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY**

(If additional explanation or documentation is necessary, please attach)

**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 (PREFERRED) OR MARKET ANALYSIS (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.  
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.  
b. 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 \_\_\_\_\_.  
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 \_\_\_\_\_.  
b. \_\_\_\_\_ %.  
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):

[These figures come from page 1.]

1. ☒ 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 (total)  
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]) ..... Indicate Exemption Here  
b. Amount of exemption claimed ..... \$ Not Necessary  
c. Amount granted, if any ..... \$ Not Necessary  
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 ..... \$ \_\_\_\_\_  
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 designated as being located.  
2. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.  
3. Property cannot be identified from description or tax map number on the assessment roll.  
4. 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.)  
5. ....

#### 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 are true to the best of my knowledge and belief, and I understand that the 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
- |  |  |
|--|--|
| <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 | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
|   | Name |                                  |                                  |                                 |

#### Decision by

	Tentative assessment	Claimed assessment	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 \_\_\_\_\_