* These applications may be submitted between June 1st and the 3rd Tuesday in June (Grievance Day).
* They are not accepted before June 1st (when the *Tentative Assessment Roll* is published).
* They will not be accepted after 8:00pm on Grievance Day (3rd Tuesday in June).

RP-524 (3/09)

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

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 [Insert Current Assessment Year (2 Digit)]

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)

Day no. ( )

Evening no. ( )

2. Mailing Address of owner(s)

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 ROLL**

7. 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.**

SAMPLE

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).

SAMPLE

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 ..... $ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

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

[These figures come from page 1.]

1. [X] The assessed value exceeds the full value of the property.

   a. Assessed value of property ..... $ _____ # B1a. Same as PartOne: #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.

   If appealing an exemption, check #2.

3. ____ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted 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.

SAMPLE

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 statem[illegible]e and belief, and I understand that t[illegible]ne to the provisions of the Pena[illegible]

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
_____ ☐ against ☐ abstain ☐ absent
Name

	Tentative assessment	**Claimed assessment**	**Board of Assessment Review**
			Decision by
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 _____

SAMPLE