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)

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

   Type of property:
   Residence _____  Farm _____  Vacant land _____
   Commercial _____  Industrial _____  Other _____

   Description:

6. Assessed value appearing on the assessment roll:

   Land $ __________
   Total $ __________

7. Property owner’s estimate of market value of property as of valuation date (see instructions)
   $ _______________
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 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):

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 ................................................................. $

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 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.)

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):

1. Class designation on the assessment roll: ......................
   a. Complainant believes class designation should be ..............
   b. The assessed value is improperly allocated between homestead and non-homestead real property.

<table>
<thead>
<tr>
<th>Allocation of assessed value on assessment roll</th>
<th>Claimed allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Homestead</td>
<td>$</td>
</tr>
<tr>
<td>Non –Homestead</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>
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

Disposition

☐ Unequal assessment ☐ Excessive assessment
☐ Unlawful assessment  ☐ Misclassification
☐ Ratification of stipulated assessment ☐ No change in assessment

Reason: _____________________________________________________________________________________

Vote on Complaint

☐ All concur ☐ against ☐ abstain ☐ absent
☐ All concur except: __________________________

Name __________________________

☐ against ☐ abstain ☐ absent

Name __________________________

Decision by Board of Assessment Review

Total assessment $__________ Tentative assessment $__________ Claimed 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 ________________________________