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) 

______________________________________________________________________  

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 

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 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.

Allocation of assessed value on assessment roll

<table>
<thead>
<tr>
<th>Homestead</th>
<th>Non-Homestead</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Claimed allocation

<table>
<thead>
<tr>
<th>Homestead</th>
<th>Non-Homestead</th>
</tr>
</thead>
<tbody>
<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.)

<table>
<thead>
<tr>
<th>Complainant or representative</th>
<th>Assessor</th>
<th>Date</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Name</th>
<th>☐ against</th>
<th>☐ abstain</th>
<th>☐ absent</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Total assessment</th>
<th>Tentative assessment</th>
<th>Claimed assessment</th>
<th>Board of Assessment Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ ____________</td>
<td>$ ____________</td>
<td>$ ____________</td>
<td>$ ________________________</td>
</tr>
<tr>
<td>Transition assessment (if any)</td>
<td>$ ____________</td>
<td>$ ____________</td>
<td>$ ________________________</td>
</tr>
<tr>
<td>Exempt amount</td>
<td>$ ____________</td>
<td>$ ____________</td>
<td>$ ________________________</td>
</tr>
<tr>
<td>Taxable assessment</td>
<td>$ ____________</td>
<td>$ ____________</td>
<td>$ ________________________</td>
</tr>
</tbody>
</table>

Class designation and allocation of assessed value (if any):

Homestead $ ____________  $ ____________  $ ____________
Non-homestead $ ____________  $ ____________  $ ____________

Date notification mailed to complainant ____________________________