

GRIEVANCE 2023

Owner(s) Name(s) _____

Mailing Address _____

Representative (if applicable) _____

Tax Map Number _____

Property Owner;

The purpose of this form is to provide the Town of Evans, Board of Assessment Review (BAR) with additional information that may not be included in the RP-524 Assessment Complaint Form. This information will be used to better consider your application for the assessment review.

Please take notice that the Board of Assessment Review (BAR) will hold its hearing on **Wednesday, May 24, 2023 from 4 PM to 8 PM** at the Collins Town Hall, 14093 Mill St., Collins, NY 14034. Should a representative appear in your place, they should be knowledgeable as to the properties condition, amenities, and attributes as well as the local real estate market.

Once you have submitted **the Grievance Application Form RP-524, and all supporting documents**, to the Assessor's Office, please contact the Assessor's Office at 716-462-3755 to make your appointment if you not have done so already. By Law, RP-524 is due no later than May 24, 2023 at 8pm. Neglecting to appear before the BAR or to produce the requested documentation by the deadline, shall be deemed willful failure and may result in a dismissal and/or preclude further judicial review.

PROVIDE COMPLAINT FORM AND ALL SUPPORTING DOCUMENTATION!

TAX MAP NUMBER: _____

RESIDENTIAL GRIEVANCE QUESTIONNAIRE

Please Complete:

1. Is the property your **PRIMARY** Residence? _____
2. Is your property rented out, either part time, seasonally or full time? _____
3. Home Style (Circle One) *Cape Cod Colonial Contemporary Mansion Ranch Raised Ranch Split Level Tudor Log A-Frame Other:* _____
4. Number of Rooms: _____
5. Number of Bedrooms: (including any room that could be used as a bedroom (i.e. loft, den) _____
6. Number of Bathrooms: Full _____ Half _____
7. Basement Type: Full _____ Partial _____ Crawl/Slab _____ % Finished Basement _____
8. Was the Property Purchased in the last 2 years? _____
If Yes: Purchase Price \$ _____ Date Purchased _____
Please attach copy of contract of sale and mortgage appraisal, if applicable
9. Is your property currently for sale? _____
If Yes: Please attach listing agreement and current MLS listing.
What is the asking price: \$ _____
10. Please Attach recent photographs of your kitchen and bathrooms
11. Do you have a recent appraisal of the property? _____ if, yes, please attach
12. Please list any physical or cosmetic improvements that were made within the past 5 years.

13. Please list any unusual or outstanding feature(s) i.e. view, pool, tennis court, out buildings, wetlands etc.

14. Please attach additional information supporting your complaint including **Comparable SALES** in your neighborhood that indicates the assessment on your property is incorrect. **Note: Comparable Assessments is not a viable claim. Cost, Comparable Sales and Income/Expense are the 3 approaches to value.**
15. I consent to an interior inspection of my property **IF requested:** _____ (Not Mandatory)



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

RP-524 (3/09)

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 _____ %.
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 \$ _____
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.
Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
3. _____
 - 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))
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.
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 | Claimed allocation |
|---|--------------------|
| Homestead | \$ _____ |
| Non-Homestead | \$ _____ |

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

Reason: _____

Vote on Complaint

- ☐ All concur
- ☐ All concur except: _____ ☐ against ☐ abstain ☐ absent
- Name
- _____ ☐ against ☐ abstain ☐ absent
- 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 _____