

**SMALL CLAIMS ASSESSMENT REVIEW
GENERAL INFORMATION AND FILING REQUIREMENTS
FOR COUNTIES OUTSIDE NEW YORK CITY
UCS 900 (Rev. JULY 2019)**

WHO MAY FILE? Any person aggrieved by an assessment of (i) a property improved by a one, two or three-family, owner-occupied residential structure used exclusively for residential purposes OR (ii) property that is unimproved and is not of sufficient size as determined by the assessing unit to contain a one-, two-, or three-family residential structure, AND who has filed a written complaint with the board of assessment review (or other administrative review body of the assessing unit) in regard to that assessment. Condominiums are not eligible for small claims review, EXCEPT (1) owner-occupied condominiums used exclusively for residential purposes that are located in Nassau County and designated as "Class One" property. (See Section 1802(1), Real Property Tax law), and (2) condominiums that have been designated in the "homestead" class in any approved assessing unit, are eligible.

You may complete the petition yourself, or have a representative do it for you. If you choose to have a representative file for you, you must complete the "Designation of Representative" section of the petition.

WHAT ASSESSMENT CAN BE REVIEWED? The only assessment that can be reviewed is that on the current final assessment roll completed and filed by your assessor. The right to review is based upon the timely filing of a written petition. A separate petition must be filed for each separately assessed parcel. You may not request an assessment lower than that which you requested before the Board of Assessment Review. The assessment of a property having an equalized value of \$450,000 or less may be reviewed without further limitation. If the equalized value of the property exceeds \$450,000, the total assessment requested reduction may not exceed 25 percent of the assessed value.

WHEN AND WHERE MUST THE PETITION BE FILED? The original petition and two copies of the petition must be filed with the Clerk of the county in which your real property is located, within 30 days of the filing of the final assessment roll for your assessing unit. Your petition must be accompanied by a \$30 filing fee and should include supporting statements, records, and other relevant information to support your petition. If you cannot file your petition in person you may mail your petition, but it

must be mailed no later than 30 days after the final assessment roll is completed and filed. The petition is subject to dismissal if the petition is filed or postmarked after the designated filing deadline.

Towns and villages may be separate assessing units. If your property is located in a village, filing a petition with respect to your town assessment or your village assessment alone may not affect the assessment by the other jurisdiction.

In addition:

- a. You must mail by certified mail, return receipt requested, or, deliver in person, one (1) copy of the petition to the clerk of the assessing unit, or if there is no such clerk, to the officer who performs the customary duties of the clerk.
- b. You must mail, by regular mail, one (1) copy of the petition to the clerk of any school district where any part of the property, the assessment on which is to be reviewed, is located, except with respect to a school district within a city of 125,000 population or more.* If there is no clerk of the school district, or the clerk's name and address cannot be obtained, the mailing may be made to a trustee of the school district.
- c. You must mail, by regular mail, one (1) copy of the petition to the treasurer of the county in which the property is located.
- d. You must mail, by regular mail, one (1) copy of the petition to the assessor, or, the chairman of the board of assessors of the assessing unit named in the petition.
- e. You must mail, by regular mail, one (1) copy of the petition to the clerk of the village, where the village has ceased being an assessing unit in accordance with Real Property Tax Law Section 1402(3), if the assessment to be reviewed is on a parcel located within such village.
- f. The mailings and delivery, referred to above must be done within ten days from the date of filing three copies of the petition with the

*Buffalo City School District, Rochester City School District, Syracuse City School District and Yonkers City School District.

County Clerk. The County Clerk is also the Clerk of the Supreme Court.

WHEN IS THE FINAL ASSESSMENT ROLL FILED?

A final assessment roll is considered completed and filed when the assessor publishes notice of that fact in the official newspaper of the assessing unit.

In most towns, the final assessment roll is required to be filed by July 1, except that in towns in the County of Suffolk, it must be filed no later than September 1; in towns in the County of Westchester no later than September 15, and in the towns in Erie and Nassau Counties, no later than April 1.

In cities, the date for filing of final assessment rolls varies based upon provisions of each city's charter. You should contact the office of the assessor or the city clerk for this information.

In most villages, final assessment rolls must be filed by April 1; however some village assessment calendars vary and you therefore should contact the village clerk's office for this information.

HOW WILL YOUR CASE BE HEARD?

1. After you have filed your petition, the Assessment Review Clerk in the Supreme Court in the county will assign your case to a hearing officer. The hearing officer will contact you directly to set a date, time and place for a hearing.
2. You may appear personally, with or without an attorney or other representative, to support the statements contained in the petition and attachments.
3. You may authorize an attorney or other representative to appear personally without you to support the petition. This authorization must be in writing and bear a date within the same calendar year during which the petition is filed.
4. There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is with you, the petitioner, to overcome this presumption.
5. The hearing officer will require you or your representative to appear personally, and may request that you submit additional evidence. If you willfully refuse or neglect to produce such evidence, or to answer any

material question put to you, you may be unable to obtain any reduction in assessment from the hearing officer. Failure to appear shall result in the petition being determined by the hearing officer based upon the available evidence submitted.

6. The hearing officer may determine the final assessment to be the same as or less than the original assessment. However, he cannot reduce your assessment to an amount lower than you claimed on your petition.
7. Amount of reduction on petition is limited by amount claimed. The amount by which you believe your assessment should be reduced cannot later be changed after you enter this amount on the petition and file it. For example, if you claim an excessive assessment and set forth in your petition that you seek a reduction of \$2,000, you cannot later seek a larger reduction than the \$2,000 originally sought. Further, the hearing officer cannot legally grant a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.
8. Filing of a petition for small claims assessment review constitutes a waiver of a right to commence a proceeding for judicial review of the assessment pursuant to Title 1 of Article 7 of the Real Property Tax Law.

**INSTRUCTIONS FOR COMPLETING THE
PETITION
[Form RPTL 730]**

Part I - GENERAL INFORMATION

You or your representative must complete all of Part 1, except for "filing number" and "calendar number", which are the responsibility of the County Clerk and the assessment review clerk. (Of course, you should complete the information regarding a representative only if you choose not to represent yourself.)

1. An "assessing unit" is each city, town and village, except in the counties of Nassau and Tompkins. In Nassau County, the County assesses real property instead of the towns (cities and villages in that county remain independent assessing units). In Tompkins County, the County is the assessing unit for all municipalities (i.e., the City of Ithaca and all towns and villages).
2. The "date of the completion and filing of the assessment roll" is deemed to be the later of: (a) the last date allowed by law for such filing, or (b) the date on which the assessor publishes and posts notice of the filing. This date is important because a petition filed more than 30 days after the filing of the assessment roll may be dismissed as untimely.

Thus, if your property is located in a town in which the final assessment roll should be completed and filed by July 1, but the assessor fails to publish notice of the filing until July 10, you should enter "July 10" on line 2 of part 1A. Conversely, if the assessor in such town filed his assessment roll on June 25, you should enter "July 1," because that is the last date allowed by law for the filing and it is later than the date of the actual filing.

If you have any questions concerning the filing of the final assessment roll, you should contact your assessor.

3. Simply enter the information as shown on the final assessment roll. On line 3(a) enter the total assessed value as shown on the assessment roll. On line 3(b), enter the total of all exempt amounts, such as age, veterans, etc. If there is more than one exemption, please list each exemption and

the amount. Line 3(c) is the amount on 3(a) *minus* the amount on 3(b).

4. Show the date of the filing in person with or of mailing this petition to the County Clerk's office. **WARNING: IF THE PETITION IS FILED, IN PERSON OR BY MAIL, LATER THAN 30 DAYS OF THE FILING OF THE FINAL ASSESSMENT ROLL, IT MAY BE DISMISSED.**

5-8. These items are self-explanatory. Number 6 should be completed (along with the "Designation of Representative" section) only if you have selected someone else to file or appear on your behalf.

Part II - GROUNDS FOR PETITION

A. ASSESSMENT REQUESTED

Enter the amount you requested in the space provided. Include the total assessment, the amount of exemptions, if any (such as veterans exemptions), and the taxable assessment.

The amount of assessment reduction is limited in two ways. First, you may not request an assessment lower than the assessment you requested on the complaint form filed with your assessor or the Board of Assessment Review. For example, if your property was tentatively assessed at \$25,000, and you requested an assessment of \$20,000, you may not request an assessment of less than \$20,000 on this petition.

B. MAXIMUM REDUCTION

In certain instances, you may not request an assessment reduction of more than 25 percent of your current assessment. To determine if this limitation applies to your property perform the equalized value calculation. If your property is not in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the latest State equalization rate. If your property is in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the class one ratio. If you are challenging a village assessment, you must use the State equalization rate for the village. Your assessor or the County Director of Real Property Tax Services can advise you if your property is in a special assessing district, and can provide you with the appropriate equalization rate or class one ratio.

If the EQUALIZED VALUE is greater than \$450,000, the total reduction in assessment requested may not exceed 25 percent of the assessed value. If the EQUALIZED VALUE is \$450,000 or less, you are limited to requesting a reduction that does not exceed what was requested before the Board of Assessment Review.

C. UNEQUAL ASSESSMENT

1. If you believe your property is assessed at a higher percentage of full (market) value than the average of all other properties on the same assessment roll or at a higher percentage of full value than other residential properties on that assessment roll, you may claim an unequal assessment and you should complete this section of the petition.

For example, if you prove the market value of your property is \$20,000, a total assessment of \$15,000 would show that it is assessed at 75 percent of market value. If you prove that all other property, or other residential property, on the average is assessed at 50 percent (see below) you may claim a reduction of your total assessment to \$10,000.

2. You must establish the market value of your property in order to develop the percentage of market value represented by your total assessment. (See "Information To Support Your Full (Market) Value Claims, "below). Then you must prove that this percentage is higher than the average percentage at which all other properties or other residential properties are assessed on the same assessment roll.

This section of the petition requires that you set forth the information to establish the average percentage of full value at which property is assessed on the assessment roll. You may find the following information useful:

1. The latest state equalization rate for your assessing unit (county, city, town or village).
2. The latest residential assessment ratio for your assessing unit, if your claim is that your property is assessed at a higher percentage of full value than other residential properties on the same roll.

3. The assessments and either the market value or recent purchase price of comparable residential properties.
4. Statements of the assessor or other local officials.

D. EXCESSIVE ASSESSMENT

1. Overvaluation. If you believe the total assessed value of your property is greater than the market value of the property, you may claim an excessive assessment by completing this section of the Petition. You must establish the market value of your property. (See, Information to Support Your Full (Market) Value Claims, below.
2. Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption, you may also claim an excessive assessment, by completing this section of the Petition. If you file an application for the partial exemption with the Assessor, submit a copy of the application with your complaint.

Note: You may claim that the assessment is both unequal and excessive.

E. INFORMATION TO SUPPORT THE FULL (MARKET) VALUE CLAIMED

To establish the market value of your property, the following information is useful and should be set forth in that section of the Petition.

1. Purchase price of your property, and if recent.
2. Offering price of your property, if recently offered for sale.
3. Professional appraisal of your property.
4. Cost of construction or improvement, if recent.
5. Amount for which your property is insured.
6. Purchase price of comparable properties recently sold.

Part III - LIST OF TAXING DISTRICTS

You must list each tax district which "uses" the assessment. This will include the county, city or town, school district, and any special districts whose charges are levied on the assessed value as determined by the assessor of your assessing unit.

Part IV - DESIGNATION OF REPRESENTATIVE

Complete this section if you have chosen someone else to represent you in this proceeding.

Part V - ELIGIBILITY AND CERTIFICATION

You or your representative must sign this certification.

PENALTY FOR FALSE STATEMENTS

A person making willful false statements on a Petition is guilty of a crime punishable by law.