

**PETITION
SMALL CLAIMS ASSESSMENT REVIEW
IN COUNTIES OUTSIDE NEW YORK CITY**
(one petition per parcel)

| PART 1 GENERAL INFORMATION | |
|--------------------------------|---|
| SUPREME COURT, COUNTY OF _____ | |
| 1. | Filing # _____ Calendar # _____ |
| 2. | Assessing Unit _____ |
| 3. | Date of final completion and filing of assessment roll _____ |
| (a) | Total _____ |
| (b) | Exempt amount _____ |
| (c) | Taxable assessed value (3a-3b) _____ |
| 4. | Date of filing (or mailing) petition _____ |
| 5. | Name of owner or owners of property: Post Office Address: Telephone #: |
| 6. | If applicable, name and address of representative of owner, if representative is filing application: (Owner must complete Designation of Representative section.) Telephone#: |
| 7. | Description of property as it appears on the assessment roll. Tax Map # _____ Section _____ Block _____ Lot _____ |
| 8. | Location of property (street, road, highway number, and city, town or village) |

PART II
GROUNDS FOR PETITION

A. Assessment requested on the complaint form filed with the Board of Assessment Review

- | | | |
|----|-----------------------|-------|
| 1. | Total assessment | _____ |
| 2. | Exempt amount, if any | _____ |
| 3. | Taxable assessment | _____ |

B. CALCULATION OF EQUALIZED VALUE AND MAXIMUM REDUCTION IN ASSESSMENT

1. Property is NOT in a special assessing unit.

$$\text{ASSESSED VALUE} \div \text{EQUALIZATION RATE} = \text{EQUALIZED VALUE}$$

2. Property IS in a special assessing unit.

$$\text{ASSESSED VALUE} \div \text{CLASS ONE RATIO} = \text{EQUALIZED VALUE}$$

3. If the EQUALIZED VALUE exceeds \$450,000, enter the ASSESSED VALUE here: _____
Multiply the ASSESSED VALUE by: x .25
Enter the result here:
The result is the maximum total assessment request reduction allowable.

C. UNEQUAL ASSESSMENT: The total assessment is unequal because the property is assessed at a higher percentage of full (market) value than (check one).

(a) the average of all other property on the assessment roll, or

(b) the average of residential property on the assessment roll.

Full (market) value of property: \$ _____

Based on one or more of the following, petitioner believes this property should be assessed at _____% of full (market) value:

1. The latest State equalization rate for the assessing unit in which the property is located (enter latest equalization rate: _____%).
2. The latest residential assessment ratio for the assessing unit in which the property is located (enter residential assessment ratio: _____%).
3. A sample of market values of recent sales prices and assessments of comparable residential properties on which petitioner relies for objection (list parcels on a separate sheet and attach).
4. Statements of the assessor or other local official that property has been placed on the roll at _____%.

Petitioner believes the total assessment should be reduced to \$ _____. This amount may not be less than the total assessment amount indicated in Section A (1), or Section B (3), whichever is greater.

D. [] EXCESSIVE ASSESSMENT:

1. [] The total assessed value exceeds the full (market) value of the property.
Total assessed value of property: \$ _____
Complainant believes the total assessment should be reduced to a full value of \$ _____
Attach list of parcels upon which complainant relies for objection, if applicable.
This amount may not be less than the amount indicated in Section A (1), or Section B (3).
2. [] The taxable assessed value is excessive because of the denial of all or a portion of a partial exemption. Specify exemption _____ (e.g., aged, clergy, veterans, etc).
Amount of exemption claimed: \$ _____. Amount granted, if any: \$ _____. This amount may not be greater than the amount indicated in A (2).
If application for exemption was filed, attach a copy of application to this petition.

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

1. [] Purchase price of property \$ _____
Date of purchase _____
Relationship, if any, between seller and purchaser _____
2. [] If property has been recently offered for sale:
When and for how long: _____
How offered:
Asking price: \$ _____
3. [] If property has been recently appraised:
When: _____ By Whom: _____
Purpose of appraisal:
Appraised value: \$ _____
4. [] If buildings have been recently remodeled, constructed, or additional improvements made, state:
Year remodeled, constructed, or additions made:
Date commenced: _____ Date completed: _____
Cost: \$ _____
5. [] Amount for which your property is insured: \$ _____
Name of insurance company and policy number: _____
6. [] Purchase price of comparable property(ies) recently sold: \$ _____

PART III
LISTING OF TAXING DISTRICTS

Names of Taxing Districts

1. COUNTY:
2. TOWN:
3. VILLAGE:
4. SCHOOL DISTRICT

PART IV
DESIGNATION OF REPRESENTATIVE TO FILE PETITION

I, _____, as petitioner (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the Small Claims Assessment Review of the Supreme Court in _____ County for purposes of reviewing the assessment of my real property as it appears on the _____ year assessment roll of _____ (assessing unit)

Signature of Owner
(Or officer thereof)

Date

PART V
ELIGIBILITY AND CERTIFICATION

I certify that:

- (a) The owner has previously filed a complaint required for administrative review of assessments.
- (b) The property is improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, and is not a condominium; except a condominium designated as Class 1 in Nassau County or as "homestead" Class in an approved assessing unit.
- (c) The requested assessment is not lower than the assessment requested on the complaint filed with the assessor or the Board of Assessment Review.
- (d) If the equalized value of the property exceeds \$450,000, the requested assessment reduction does not exceed 25 percent of the assessed value.
- (e) I have mailed, by certified mail, return receipt requested, or, delivered in person, within ten days after the day of filing this petition with the County Clerk, one (1) copy of this petition to the clerk of the assessing unit, or if there be no such clerk, then to the officer who performs the customary duties of that official.
- (f) I have mailed by regular mail within 10 (ten) days after the filing of the Petition with the County Clerk one (1) copy of the Petition to:
 - (a) The clerk of the school district(s)* within which the real property is located, or if there be no clerk or the name and address cannot be obtained, then to a trustee,
 - (b) The treasurer of the county in which the property is located, and
 - (c) The assessor, or, the chairman of the board of assessors

I certify that all statements made on this application are true and correct to the 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.

Signature of owner or representative

(*NOTE: You are not required to file with the Buffalo City School District, the Rochester City School District, the Syracuse City School District or the Yonkers City School District.)

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

Part 1 - 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 aged, 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 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 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

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. 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.

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.

INSTRUCTIONS---Form RPTL 730/2

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, 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.