



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)**

- The assessment is unequal for the following reason: (check a or b)  
 The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.  
 a. \_\_\_\_\_  
 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.  
 b. \_\_\_\_\_  
 The complainant believes this property should be assessed at \_\_\_\_\_ % of full value based on one or more of the following (check one or more):
  - 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 \_\_\_\_\_ %.
  - Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_ %.
  - Other (explain on attached sheet).
- Value of property from Part one #7.....\$ \_\_\_\_\_
- Complainant believes the assessment should be reduced to.....\$ \_\_\_\_\_

**B. EXCESSIVE ASSESSMENT (Check one or more)**

The assessment is excessive for the following reason(s):

- \_\_\_\_\_ The assessed value exceeds the full value of the property.
  - Assessed value of property .....\$ \_\_\_\_\_
  - Complainant believes that assessment should be reduced to full value of (Part one #7) \$ \_\_\_\_\_
  - Attach list of parcels upon which complainant relies for objection, if applicable.
- \_\_\_\_\_ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
  - Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) \_\_\_\_\_
  - Amount of exemption claimed .....\$ \_\_\_\_\_
  - Amount granted, if any.....\$ \_\_\_\_\_
  - 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.)
- \_\_\_\_\_
  - Transition assessment.....\$ \_\_\_\_\_
  - Transition assessment claimed .....\$ \_\_\_\_\_

**C. UNLAWFUL ASSESSMENT (Check one or more)**

The assessment is unlawful for the following reason(s):

- \_\_\_\_\_ 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 designated as being located.
- \_\_\_\_\_ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
- \_\_\_\_\_ Property cannot be identified from description or tax map number on the assessment roll.
- \_\_\_\_\_ 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: .....

- Complainant believes class designation should be .....
- 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**

**Board of Assessment Review**

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Decision by</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 \_\_\_\_\_



**CITY OF UTICA  
AUGUST, 2020**

**ADDITIONAL INSTRUCTIONS**

**FOR COMPLETING THE COMPLAINT FORM (RP-524)**

**ALL APPLICATIONS MUST BE RECEIVED BY 8:00PM (ET) ON GREIVEANCE DAY,  
WEDNESDAY, AUGUST 26, 2020.**

**WE REQUIRE AN ORIGINAL COPY OF THE APPLICATION FORM WITH ORIGINAL SIGNATURES. IF WE RECEIVE A FAXED COPY, THE ORIGINAL MUST BE SUBMITTED PRIOR TO YOUR HEARING.**

Included in this package, you will find the Complaint on Real Property Assessment (Form RP-524) and State Instruction Sheet (Form RP-524INS). The purpose of these additional local instructions is to outline the current information relating to and requested by the City Board of Assessment Review.

- 1. EQUALIZATION RATES** – The City of Utica last conducted a city-wide reassessment in 1998. The current Equalization Rate is 59.5%.
- 2. TELEPHONE NUMBERS** - On the front of the form, please give both a primary and alternate telephone number where you or your representative may be reached from 9:00 a.m. to 9:00 p.m., Monday through Friday. These numbers are necessary to schedule your meeting time and for Board of Assessment Review members to call with any questions regarding the complaint which might otherwise delay its processing.
- 3. WHAT TO EXPECT AT THE HEARING** - Board of Assessment Review members are appointed by the City of Utica Common Council to review complaints. They do not work for the City Assessor. They cannot raise assessments. The New York State Real Property Tax Law gives them the authority to hear complaints filed by taxpayers and to reduce or sustain assessments set by the Assessor prior to any values being used to issue tax bills.

The Assessor (or his/her representative) will present to the Board of Review all property information on file with the City, including computer inventories and photos of structures. The Assessor will be defending the **2020 Tentative Assessment** and will have an opportunity to comment on the information you present and ask you questions. All testimony before the Board will be given under oath.

The Board of Assessment Review will only hear complaints on the assessed value of a property. It does not have control over tax rates and will not discuss tax bills or how tax dollars are spent. Therefore, when appearing before the Board, please bring information to prove the **VALUE** of your property. A printable Grievance booklet entitled "Contesting Your Assessment in New York State" is available at <https://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf>

to assist you with your complaint and hearing. Please review all the instructions in this package and come to your hearing prepared.

- 4. SCHEDULING:** Due to the number of complaints the Board hears each year, it is necessary to schedule all property owners or representatives. Once you have completed the complaint form, please return it with all relevant supporting information to: City of Utica, Department of Assessment, 1 Kennedy Plaza, Utica, NY 13502. A staff member will contact you at the number you have provided on the face of the complaint to establish a time when you or your representative will be able to address the Board. The Board expects that your complaint is ready to be heard when you file your complaint form. If the form is not complete, you will be asked to supply any missing information and **a hearing will not be rescheduled until all necessary information is provided.**

**PLEASE NOTE:** As a matter of courtesy to everyone involved in the hearings, please do not waste valuable meeting time by canceling scheduled hearings or failing to appear. The City has time to reschedule only a very small number of hearings, and they will be rescheduled only on advance notice and for good reason.

- 5. PERSONAL APPEARANCES** - You do not have to be present for the Board to consider your complaint. However, you or someone familiar with the property must be available to appear before the Board, if requested, to submit any information about the property necessary for proper review.

If you have questions while completing the complaint form, or if you would like additional information regarding the Board of Assessment Review hearing, please contact the Department of Assessment at (315) 792-0125 or the City website at [www.cityofutica.com/departments/assessors/index](http://www.cityofutica.com/departments/assessors/index)



**CITY OF UTICA  
BOARD OF ASSESSMENT REVIEW**

The City of Utica Department of Assessment emphasizes to applicants that, under provisions of the New York State Real Property Tax Law, the tentative assessment set by the City Assessor is presumed to be correct. If a property owner is requesting an assessment reduction, he or she has the burden of proving to the Board of Assessment Review that the assessment/classification is not correct. The City Assessor does not have to prove to this Board that the assessment is correct.

In support of a claim for an assessment reduction, a property owner should submit to the Board any of the following examples of supporting documentation:

1. An appraisal with a market value estimate completed within the past 18 months.
2. Purchase contract reflecting current or recent market activity of the property (Multiple Listings) involving an arm's length transaction or marketing effort.
3. List of recent sales of similar properties in the neighborhood including sale price, building sizes, and date of sale. Recent sale information for 1, 2 & 3 family dwellings, commercial properties, vacant land, etc. is available in the 2020 Comparable Sales book available in the Department of Assessment **after August 10, 2020.**
4. Real estate broker's opinion (written) of market value that includes at least 3 comparable properties sold within the past 18 months

**Property owners should not rely on assessments of comparable properties as evidence of over-assessment of their property.**

If a property owner is not able to provide to the Board credible market evidence showing that an assessment is too high, the Board will sustain the tentative assessment.



**City of Utica**  
**Board of Assessment Review**  
**Exemption Challenge Instructions**

The City of Utica Department of Assessment emphasizes to applicants that to be eligible for a property tax exemption the applicant must meet the requirements of the applicable New York State Law and the Board of Assessment Review cannot overrule state law. Therefore, if the applicant does not meet the explicit requirements of the applicable state law, the Board will have no other option but to uphold the Assessor's decision to deny the exemption.

Below are some common exemption requirements that applicants fail to meet and are therefore denied the exemption. Please make sure you meet the requirements of the exemption before appealing the denial of the exemption to the Board. Specifically, if an applicant is contesting a denial of an exemption for one of the following reasons and does not meet the requirements stated, the Board will have no choice but to uphold such denial of exemption.

- The exemption application must be received by the City Assessor or postmarked by **August 1, 2020**.
- For resident based exemptions (Aged, Alternative Veterans, etc.) the property owner must own and use the property as their primary residence (vote, report NY State Income tax, driver license, etc.) as of **August 1, 2020**.
- The property owner or spouse must be 65 years of age or older by **December 31, 2020** to be eligible for the Enhanced STAR exemption (RP-425-E). The 2018 adjusted gross income minus taxable IRA distributions of the property owner and spouse must not exceed **\$88,060** to be eligible for the Enhanced STAR tax exemption (RP-425-E).
- The property owner or spouse must be 65 years of age or older by **August 1, 2020** for the Partial Tax Exemption for Senior Citizens (RP-467). The total 2019 income (including Social Security) of the property owner and spouse must not exceed **\$26,900** to be eligible for the Partial Tax Exemption for Senior Citizens (RP-467).
- To be eligible for the Persons with Disabilities & Limited Incomes tax exemption (RP-459-c), the property owner must be certified as disabled by the Social Security Administration or the Railroad Retirement Board, or have State certification for the blind and visually handicapped. All owners must be found to be disabled (with the exception of husband and wife, or siblings – in which case only one owner must be found to be disabled). Their income for 2019 must not exceed **\$26,900**.
- A Veteran must be Honorably Discharged to receive a Veterans Exemption.

If an applicant does not meet the above standard, the Board will have no option but to uphold the Assessor's denial of the exemption.