

## Notes on Assessments and Contesting Them

### Real Property Tax Law

Article 1 – Definitions

Article 3 – Taxable Real Property and Standard of Assessment

Article 4 – Exemptions

Article 5 – Assessment Procedure

Article 7 – Judicial Review

Article 8 – County Equalization

The taxes which appear on the tax bill are a function of the assessment multiplied by the tax rate. The tax rate is set through the budget process and is thus beyond the scope of an RPTL Article 7 challenge. RPTL §305(2) requires that all real property be assessed at a uniform percentage of full value. If property is located in a fractional assessment jurisdiction, then to calculate the “equalized fair market value” the following formula is used:  $\text{assessment} \div \text{ratio} = \text{equalized fair market value}$ .

**Timeline: (Make sure to confirm all dates in your town or village. Cities have their own schedules.)**

**March 1<sup>st</sup> – Taxable status date in most towns. Deadline for filing any exemptions.**

**May 1<sup>st</sup> – Tentative assessment rolls filed in most towns. Open to public review.**

**4<sup>th</sup> Tuesday in May – Grievance Day in most towns.**

**July 1<sup>st</sup> – Final assessment rolls filed in most towns.**

**July 31<sup>st</sup> – Deadline for filing a RPTL Article 7 petition in most towns.**

\*Burden is on taxpayer to check tentative assessment roll. RPTL §510 requires an assessor to send out notice of increase in assessment but failure to do so does not affect the validity of the assessment, nor does it excuse late filing.

\*One property can be located in two separate assessing jurisdictions and those two assessing jurisdictions can have different grievance periods.

\*RPTL §302 requires that the property be assessed based upon its condition and ownership on the taxable status date. Therefore, if a property owner wants to minimize its taxable assessment, then it is best to schedule renovations after the taxable status date.

**A grievance is a prerequisite to commencing a RPTL Article 7 petition.**

The Grievance complaint is presented to a “Board of Assessment Review” – an administrative board composed of people in the community often with a background in real estate.

Possible grounds: excessive assessment; unequal assessment; unlawful assessment; and/or misclassified assessment.

The Board determines what is “relevant.” It is important to cooperate with the Board’s request for information. Failure to do so risks dismissal of the grievance complaint and loss of the right to file a RPTL Article 7 petition. The Board has the power to dismiss, and to grant full or partial relief.

If a ground for challenging an assessment is not raised in a grievance complaint, it cannot be raised in the Article 7 proceeding. Moreover, an aggrieved person is limited to the relief provided in Article 7 which specifies both the theories on which relief may be granted and the types of proof allowed on those theories. *ACO Realty Corp. v. Srogi*, 105 A.D.2d 1083 (4<sup>th</sup> Dept. 1984).