

New York State Real Property Tax Law §524

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR **2023** BEFORE THE BOARD OF ASSESSMENT REVIEW FOR

City of Rochester
30 Church Street, Room 101-A
Rochester, New York 14614-1299

File by Tuesday March 21, 2023, 8:00 PM (ET)

PART ONE: GENERAL INFORMATION

APPR _____	LOG# _____
ORIGINAL _____	COPY _____
HEARING DATE _____	
HEARING TIME _____	
EXMT _____	LAW _____
SAS/BATCH _____	

(General information and instructions for completing this form are contained in form RP-524 INS)

1. Name and phone number of owner(s)

If owned by a corporation, LLC or LLP; please include the name and title of the complainant.

2. Mailing address of owner(s)

Primary Phone:

Alternate Phone:

3. Name, address and phone number of representative of owner, if representative is filing application.
(If applicable, complete Part Four on page 4.)

4. Property street address _____

5. Tax map number (section/block/lot-SBL) _____

Description of property: _____

6. Assessment on the **2023** Tentative Assessment Roll: Land \$ _____ Total \$ _____

7. Property owner's estimate of current full market value of property: (See Part 3) \$ _____

8. Reason(s) for complaint: (please circle)

Value

Exemption

Classification

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 _____%.
 - b. ___ 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 _____%.
 - 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.
3. ___ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - 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)) _____
2. ___ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is 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 State Board of Real Property Services. (Attach copy of State Board 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

**CITY OF ROCHESTER
MARCH, 2023**

ADDITIONAL INSTRUCTIONS

FOR COMPLETING THE COMPLAINT FORM (524)

ALL APPLICATIONS MUST BE RECEIVED BY TUESDAY, MARCH 21, 2023 by 8:00PM (ET)

All forms are available on the City of Rochester website at www.cityofrochester.gov/Assessment

We require an original copy of the application form with original signatures. The City of Rochester Board of Assessment Review and the Bureau of Assessment will not accept Form RP-524 electronically by fax or email. The original hard copies of all RP-524 forms must be submitted in person, by delivery service or by mail by March 21, 2023, by 8:00 pm.

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 Rochester’s equalization rate is 83%.
2. **TRANSITION ASSESSMENT** – If Part Three, Section B - Excessive Assessment is utilized, please be advised that subsection 3 (improper calculation of transition assessment) does not apply in Rochester. All assessments have been placed on the City Roll at full value and are not part of a transition or phase-in-process.
3. **HOMESTEAD/NON-HOMESTEAD ALLOCATION** - Part Three, Section D - Misclassification. Note that Subsection 2, involving the allocation of the assessment between homestead and non-homestead portions, would only apply where a single parcel of property is or should be classified as part homestead and part non-homestead.
4. **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 date and time and for staff members to call with any questions regarding the complaint which might otherwise delay its processing.
5. **WHAT TO EXPECT AT THE HEARING** - Board of Assessment Review members are private sector real estate professionals appointed by the Rochester City Council to review tentative assessments. 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 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 **2023 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 booklet entitled "Contesting Your Assessment in New York State" is either enclosed or available in the Assessor's Office to assist you with your complaint and hearing. Please study all the instructions in this package and come to your hearing prepared.

- 6. SCHEDULING:** Due to the large 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 with all relevant supporting information to: Bureau of Assessment, 30 Church St., Room 101-A, Rochester, NY 14614. A member of the Board's staff will contact you at the number you have provided on the face of the complaint to establish a date and 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 scheduled until all necessary information is received.**

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.

- 7. PERSONAL APPEARANCES** - You do not have to be present for the Board to consider your complaint on residential or "homestead" property. 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 a commercial or "non-homestead" property, you or a representative must be present for a hearing.

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 City Bureau of Assessment at (585) 428-7221 or the City website at www.cityofrochester.gov/Assessment

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2023
CITY OF ROCHESTER
BOARD OF ASSESSMENT REVIEW
HOMESTEAD RESOLUTION
(1, 2, 3 Family Residential Properties)

The City of Rochester Board of Assessment Review 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 wants an assessment reduction, he or she has the burden of proving to this Board 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 residential property owner may submit to the Board any of the following:

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 is available on the City's website at: www.cityofrochester.gov/recent-sales
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.

**UNANIMOUSLY APPROVED BY THE
2023 BOARD OF ASSESSMENT REVIEW**

Chairman

Date

2023

**CITY OF ROCHESTER
BOARD OF ASSESSMENT REVIEW
NON-HOMESTEAD RESOLUTION
(Properties other than 1, 2, 3 Unit Residential Properties)**

The City of Rochester Board of Assessment Review 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 wants an assessment reduction, he or she has the burden of proving to this Board 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 commercial property owner may submit to the Board, the following:

1. Any appraisal completed on the property over the past 3 years.
2. Past 3 Years income/expense breakdown. This may be in the form of the applicable schedule from the Federal & State Income Tax Returns for the account parcel for the years 2020, 2021, 2022.
3. Copies of leases and a current rent roll with lease summaries clearly defining the terms of the lease and the amount of income from any income producing amenity on the premises.
4. Other evidence of market value if appraisal not available including: broker opinion (non-complex properties), recent purchase contract and/or market sales for comparison purposes.

Property owners should not rely on assessments of competing 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.

Complaint forms filed with the City without income and/or expense information will be deemed incomplete. Failure to supply the income and/or expense information, or other data requested by the Board, may be regarded as a willful refusal to answer the Board's questions as required by Section 525(2)(a) of the New York State Real Property Tax Law and therefore, the Board will sustain the tentative assessment and such refusal could bar any RPTL Article 7 action challenging the assessment in State Court.

The Board will require an appearance at a hearing by each non-homestead property owner, or a knowledgeable representative, to answer questions about the property and provide requested information.

**UNANIMOUSLY APPROVED BY THE
2023 BOARD OF ASSESSMENT REVIEW**

Chairman

Date

2023
City of Rochester
Board of Assessment Review
Exemption Challenge Instructions

The City of Rochester Board of Assessment Review 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 has no authority, and will not ignore 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 assessor or postmarked by **February 1, 2023**.

For resident based exemptions (Aged, Clergy, Alternative Veterans, etc.) the property owner must own and use the property as their primary residence (vote, report NY State Income tax, license automobile, driver license, etc.) as of **February 1, 2023**.

The property owner or spouse must be age 65 or more by **December 31, 2023** for the Senior Citizens or Enhanced STAR exemption.

The total 2021 income (including Social Security) of the property owner and spouse must not exceed **\$58,400** for the Senior Citizens tax exemption and Disabled Persons with Low Income.

The 2020 adjusted gross income minus taxable IRA distributions of the property owner and spouse must not exceed **\$93,200** for the Enhanced STAR tax exemption.

A disabled person must be certified by the Social Security Administration or the Railroad Retirement Board or have State certification for the blind and visually handicapped. Their income for 2020 must be under **\$58,400**.

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.

**UNANIMOUSLY APPROVED BY THE
2023 BOARD OF ASSESSMENT REVIEW**

Chairman

Date