

SCAR Step-by-Step Through the RPTL-730 Review Petition

The Small Claims Assessment Review Petition, RPTL 730 is available on line and at your County Clerk's office.

PART I: GENERAL INFORMATION

You or your representative should complete all of Part 1 except for filing number and Calendar number. Complete line 6 only if you choose not to represent yourself.

1. An "Assessing Unit" is each town, city and village that assesses property. Tompkins County and Nassau County are the only counties that are the assessing units for all municipalities within their borders. (In Nassau County, cities and villages remain independent assessing units, although the county assesses property in cities and villages for county tax purposes.)
2. The "date of final completion and filing of 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 for SCAR that is filed more than 30 days after the deadline will be dismissed as untimely. Contact your assessor if you have any questions concerning the filing of the final assessment roll.
3. List the assessed value shown on the final assessment roll. This is the amount you will be seeking to have reduced.
4. Record the date on which you filed the petition in person or mailed it to the county clerk's office. NOTE: If the petition is filed in person or mailed after the 30-day deadline, it will be dismissed.

5-8. These items are self-explanatory. Complete Number 6 only if you have selected someone else to file or to appear on your behalf.

PART II: GROUNDS FOR PETITION

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. To obtain a reduction of your assessment, you must show that the assessment is unequal or excessive.

A. ASSESSMENT REQUESTED ON THE COMPLAINT FORM FILED WITH THE BAR

1. List the assessment you seek for your property (not the actual assessment on the final roll). This requested assessment must be the same as the assessment you sought on review form RP-524 (see PART THREE: Grounds for Complaint, A. UNEQUAL ASSESSMENT, Line 4) that was filed with the BAR.
2. If property has an exemption, list the amount of assessed value that is exempt from taxation.
3. Subtract the amount on line (2) from the amount on line (1). This is the assessment amount that is taxable.

B. CALCULATION OF EQUALIZED VALUE AND MAXIMUM REDUCTION IN ASSESSMENT

There is a limit on how large an assessment reduction a petitioner can receive through Small Claims Assessment Review. This section is designed to determine if a particular property exceeds the limit.

1. Place a check mark here unless you live in New York City or Nassau County (these are the

- only "special assessing units" in New York State). Next, calculate the equalized value of the property by dividing the assessed value (the assessment on the final assessment roll) by the State equalization rate. This rate can be obtained from the assessor's office, the Office of Real Property Services (ORPS), or the ORPS website. If the equalized value is \$450,000 or less, the limit has not been exceeded.
2. For properties in New York City or Nassau County, divide the assessed value by the Class One Ratio to determine the equalized value. The Class One Ratio for the City can be obtained from the New York City Department of Finance, for the County, from the Nassau County Department of Assessment, or from ORPS (including the ORPS website).
 3. If the equalized value exceeds \$450,000, then multiply the property's assessed value by .25. The result is the maximum assessment reduction that can be sought. For example, if the assessed value is \$75,000, and the equalization rate is .15, then the equalized value would be \$500,000 (\$75,000 divided by .15). The limit would be \$11,250 in assessed value (\$75,000 X .25).

C. UNEQUAL ASSESSMENT

This is usually used where properties in a locality are assessed at a fraction of full, or market, value. For example, your property is worth \$100,000 on the open market, but it is assessed at 35 percent of its market value (\$35,000 assessment).

SCAR SAMPLE # 1 Part II, Section C

PART II GROUNDS FOR PETITION
<p>C. <input checked="" type="checkbox"/> UNEQUAL ASSESSMENT: The total assessment is unequal because the property is assessed at a higher percentage of full (market) value than (check one).</p> <p style="padding-left: 20px;"> <input type="checkbox"/> (a) the average of all other property on the assessment roll, or <input checked="" type="checkbox"/> (b) the average of residential property on the assessment roll. </p>
<p>Full (market) value of property: \$100,000</p> <p>Based on one or more of the following, petitioner believes this property should be assessed at _____% of full (market) value:</p> <ol style="list-style-type: none"> 1. <input type="checkbox"/> The latest State equalization rate for the assessing unit in which the property is located (enter latest equalization rate: _____%). 2. <input checked="" type="checkbox"/> The latest residential assessment ratio for the assessing unit in which the property is located (enter residential ratio: 25%). 3. <input type="checkbox"/> A sample of market values of recent sales process and assessments of comparable residential properties on which petitioner relies for objection (list parcels on a separate sheet and attach). 4. <input type="checkbox"/> Statements of the assessor or other local official that property has been placed on the roll at: _____%. <p style="padding-left: 20px;">Petitioner believes the total assessment should be reduced to \$25,000. This amount may not be less than the total assessment amount indicated in Section A (1), or Section B (3), whichever is greater.</p>

- a. Place a check mark here if you used the equalization rate to prove that your assessment is at a higher percentage of full (market) value than the average of all other property on the

- community, including all major property types -- commercial, industrial, residential, etc.
- b. Place a check mark here if you used the Residential Assessment Ratio (RAR), which is an indication of the median (mid-point) level of assessment in a community for only residential property. This sample has a check mark here because RAR is used in an attempt to prove unequal assessment.

On the next line list your estimate of the full (market) value of your property.

1. If you are using the State equalization rate to prove unequal assessment, list the rate here.
2. If you are using the latest Residential Assessment Ratio (RAR) for the community where your property is located to prove unequal assessment, list the RAR here. In our completed sample, the RAR for the community is 25 percent.
3. To bolster your claim of unequal assessment you can show that residential properties of comparable value to your property have lower assessments than your property. Attach this information (on a separate sheet) to your petition.
4. Place a check mark here if you have information from the assessor or other local officials that properties in your community have been placed on the assessment roll at a specified percentage of full (market) value.

On the next line list the assessment you believe should be placed on your property. In this sample petition, \$25,000 is listed as the assessment being sought by the petitioner because the full (market) value of the property is listed as \$100,000, and the RAR is 25 percent ($\$100,000 \times .25 = \$25,000$).

D. EXCESSIVE ASSESSMENT:

The grounds of excessive assessment can be used only in places that are assessing properties at their full (market) values -- 100 percent.

1. For example, if your property is worth \$100,000, but is assessed for \$135,000, you would attempt to prove that the assessment is excessive and should be reduced to \$100,000.

For unequal assessment, you can attempt to prove your case if you can find recent sales of comparable properties that have assessments lower than your property. Put this information on a separate sheet and attach it to your petition. (Again, recent sales of comparable properties also can help you prove the full (market) value of your property.)

2. This section is for use by persons who believe they have been wrongly denied a portion or all of a partial property tax exemption, such as qualified senior citizens and veterans.

SCAR SAMPLE # 2 Part II, Section D

PART II GROUNDS FOR PETITION
<p>D. <input checked="" type="checkbox"/> EXCESSIVE ASSESSMENT:</p> <ol style="list-style-type: none"> 1. <input checked="" type="checkbox"/> The total assessed value exceeds the full (market) value of the property. Total assessed value of the property: <u>\$135,000</u>. Complainant believes the total assessment should be reduced to a full value of <u>\$100,000</u>. 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. <input type="checkbox"/> 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

List the property's full (market) value using the purchase price or selling price of the property if recently purchased or offered for sale; a recent appraisal of the property; amount for which the property is insured, and the purchase prices of comparable properties that have sold recently.

PART III: LIST OF TAXING DISTRICTS

In this section, list the names of the taxing entities where your property is located: county, town, city, village (if applicable), and school district.

PART IV: DESIGNATION OF REPRESENTATIVE

Complete this section only if someone is representing you.

PART V: ELIGIBILITY AND CERTIFICATION

Review the items listed and, if you are in agreement with them, sign at the bottom.
