

COMPLAINTS ON ASSESSMENTS

Town of Spafford

If a taxpayer believes their property assessment is too high, it is recommended they should:

1. **DISCUSS THE VALUE WITH THE LOCAL TAX ASSESSOR** (*this should be done during March or April*)

Many disputes can be resolved without a Grievance Day Hearing. Our Assessor is available Tuesday and Thursday mornings (appointments are appreciated). (315) 673-9559 or (315) 673-4144. Schedule this appointment any time **before** the Grievance Day (the fourth Tuesday of May).

If the owner and the Assessor reach an agreement on the value, that value will be used on the tentative assessment roll. If the owner and Assessor do not reach an agreement, the owner has the right to file a grievance with the Board of Assessment Review by the filing deadline, which is Grievance Day.

2. **FILING A GRIEVANCE**

IT IS THE RESPONSIBILITY OF THE COMPLAINANT TO PRESENT CONVINCING EVIDENCE THAT THE ASSESSED VALUE WAS INCORRECT. *If no proof or evidence is submitted to support a change in the assessed valuation, the legal presumption is the assessment is correct and will be upheld.*

Suggestions that can support changes:

- A. Compare similar properties in your area - indicate Name and Tax Map Number
- B. Structural Condition (disrepair or incomplete construction)
- C. Basement- Finished or Unfinished
- D. Total square footage of structure incorrect
- E. Waterfront footage incorrect, supply copy of deed or survey
- F. Condition of property, such as: Wooded, Wet Lands, Ravine, etc.
- G. Supply supporting photos or documentation

3. **THE GRIEVANCE FORM: RP-524**

The Grievance process begins when the property owner files Form RP-524, "Complaint on Real Property Assessment". Blank forms are available at the Town Clerk's Office, or online at:

http://www.tax.ny.gov/pdf/current_forms/orpts/rp524_fill_in.pdf and instructions:
<http://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf>

It is recommended complainants file a WRITTEN STATEMENT, specifying the reason the assessment is unequal, excessive, or unlawful or why the property is misclassified, along with all supporting documentation.

The complaint may be made by the Property Owner, or by his or her attorney or representative. However, if a complaint is made by a representative of the complainant, the section on the complaint form must be completed and bear a date within the same calendar year during which the complaint is filed. Form RP-524 may be filed with the Assessor prior to Grievance Day or with the Board of Assessment Review on or before Grievance Day.

If you wish to meet with the Board of Assessment Review, please file your completed form RP-524 on the Thursday before Grievance Day. You will be contacted with an appointment time. It is not necessary for you to appear in person on Grievance Day as long as you have submitted your Grievance Form RP-524 and written statement to the Tax Assessor on or before Grievance Day.

IF YOU ARE ASSESSED FAIRLY, BUT FEEL YOUR TAXES ARE TOO HIGH

ASSESSORS DO NOT DETERMINE YOUR PROPERTY TAXES. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are too high, you may wish to address this matter with the taxing jurisdictions that impose taxes in your community: school board, county legislature, town board, and fire district.

The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.