

**INSTRUCTIONS FOR COMPLETING THE
PETITION
[Form RPTL 730]**

Part I - GENERAL INFORMATION

You or your representative must complete all of Part 1, except for "filing number" and "calendar number", which are the responsibility of the County Clerk and the assessment review clerk. (Of course, you should complete the information regarding a representative only if you choose not to represent yourself.)

1. An "assessing unit" is each city, town and village, except in the counties of Nassau and Tompkins. In Nassau County, the County assesses real property instead of the towns (cities and villages in that county remain independent assessing units). In Tompkins County, the County is the assessing unit for all municipalities (i.e., the City of Ithaca and all towns and villages).
2. The "date of the completion and filing of the 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 filed more than 30 days after the filing of the assessment roll may be dismissed as untimely.

Thus, if your property is located in a town in which the final assessment roll should be completed and filed by July 1, but the assessor fails to publish notice of the filing until July 10, you should enter "July 10" on line 2 of part 1A. Conversely, if the assessor in such town filed his assessment roll on June 25, you should enter "July 1," because that is the last date allowed by law for the filing and it is later than the date of the actual filing.

If you have any questions concerning the filing of the final assessment roll, you should contact your assessor.

3. Simply enter the information as shown on the final assessment roll. On line 3(a) enter the total assessed value as shown on the assessment roll. On line 3(b), enter the total of all exempt amounts, such as age, veterans, etc. If there is more than one exemption, please list each exemption and

the amount. Line 3(c) is the amount on 3(a) *minus* the amount on 3(b).

4. Show the date of the filing in person with or of mailing this petition to the County Clerk's office. **WARNING: IF THE PETITION IS FILED, IN PERSON OR BY MAIL, LATER THAN 30 DAYS OF THE FILING OF THE FINAL ASSESSMENT ROLL, IT MAY BE DISMISSED.**

5-8. These items are self-explanatory. Number 6 should be completed (along with the "Designation of Representative" section) only if you have selected someone else to file or appear on your behalf.

Part II - GROUNDS FOR PETITION

A. ASSESSMENT REQUESTED

Enter the amount you requested in the space provided. Include the total assessment, the amount of exemptions, if any (such as veterans exemptions), and the taxable assessment.

The amount of assessment reduction is limited in two ways. First, you may not request an assessment lower than the assessment you requested on the complaint form filed with your assessor or the Board of Assessment Review. For example, if your property was tentatively assessed at \$25,000, and you requested an assessment of \$20,000, you may not request an assessment of less than \$20,000 on this petition.

B. MAXIMUM REDUCTION

In certain instances, you may not request an assessment reduction of more than 25 percent of your current assessment. To determine if this limitation applies to your property perform the equalized value calculation. If your property is not in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the latest State equalization rate. If your property is in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the class one ratio. If you are challenging a village assessment, you must use the State equalization rate for the village. Your assessor or the County Director of Real Property Tax Services can advise you if your property is in a special assessing district, and can provide you with the appropriate equalization rate or class one ratio.

If the EQUALIZED VALUE is greater than \$450,000, the total reduction in assessment requested may not exceed 25 percent of the assessed value. If the EQUALIZED VALUE is \$450,000 or less, you are limited to requesting a reduction that does not exceed what was requested before the Board of Assessment Review.

C. UNEQUAL ASSESSMENT

1. If you believe your property is assessed at a higher percentage of full (market) value than the average of all other properties on the same assessment roll or at a higher percentage of full value than other residential properties on that assessment roll, you may claim an unequal assessment and you should complete this section of the petition.

For example, if you prove the market value of your property is \$20,000, a total assessment of \$15,000 would show that it is assessed at 75 percent of market value. If you prove that all other property, or other residential property, on the average is assessed at 50 percent (see below) you may claim a reduction of your total assessment to \$10,000.

2. You must establish the market value of your property in order to develop the percentage of market value represented by your total assessment. (See "Information To Support Your Full (Market) Value Claims, "below). Then you must prove that this percentage is higher than the average percentage at which all other properties or other residential properties are assessed on the same assessment roll.

This section of the petition requires that you set forth the information to establish the average percentage of full value at which property is assessed on the assessment roll. You may find the following information useful:

1. The latest state equalization rate for your assessing unit (county, city, town or village).
2. The latest residential assessment ratio for your assessing unit, if your claim is that your property is assessed at a higher percentage of full value than other residential properties on the same roll.

3. The assessments and either the market value or recent purchase price of comparable residential properties.
4. Statements of the assessor or other local officials.

D. EXCESSIVE ASSESSMENT

1. Overvaluation. If you believe the total assessed value of your property is greater than the market value of the property, you may claim an excessive assessment by completing this section of the Petition. You must establish the market value of your property. (See, Information to Support Your Full (Market) Value Claims, below.

2. Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption, you may also claim an excessive assessment, by completing this section of the Petition. If you file an application for the partial exemption with the Assessor, submit a copy of the application with your complaint.

Note: You may claim that the assessment is both unequal and excessive.

E. INFORMATION TO SUPPORT THE FULL (MARKET) VALUE CLAIMED

To establish the market value of your property, the following information is useful and should be set forth in that section of the Petition.

1. Purchase price of your property, and if recent.
2. Offering price of your property, if recently offered for sale.
3. Professional appraisal of your property.
4. Cost of construction or improvement, if recent.
5. Amount for which your property is insured.
6. Purchase price of comparable properties recently sold.

Part III - LIST OF TAXING DISTRICTS

You must list each tax district which "uses" the assessment. This will include the county, city or town, school district, and any special districts whose charges are levied on the assessed value as determined by the assessor of your assessing unit.

Part IV - DESIGNATION OF REPRESENTATIVE

Complete this section if you have chosen someone else to represent you in this proceeding.

Part V - ELIGIBILITY AND CERTIFICATION

You or your representative must sign this certification.

PENALTY FOR FALSE STATEMENTS

A person making willful false statements on a Petition is guilty of a crime punishable by law.