PETITION
SMALL CLAIMS ASSESSMENT REVIEW
IN COUNTIES IN NEW YORK CITY
(one petition per parcel)

PART 1
GENERAL INFORMATION

SUPREME COURT, COUNTY OF _____

Filing # _____ Calendar # _____

1. Assessed valuation

(a) Total _____

(b) Exempt amount _____

(c) Taxable assessed value (1a-1b) _____

2. Date of filing (or mailing) petition _____

3. Name of owner or owners of property:_____

Post Office Address:_____

Telephone #:_____

4. If applicable, name and address of representative of owner, if representative is filing application: (Owner must complete Designation of Representative section.)

Telephone#:_____

5. Property information

Block _____ Lot _____

Borough (Check one only)

Manhattan (1) ☐ Bronx (2) ☐ Brooklyn (3) ☐ Queens (4) ☐ Staten Island (5) ☐

Number _____

Street _____

_____

PART II
GROUNDS FOR PETITION

A. Assessment requested on the affidavit for correction with the Tax Commission:

1. Total assessment _____
2. Exempt amount, if any _____
3. Taxable assessment _____

B. CALCULATION OF EQUALIZED VALUE AND MAXIMUM REDUCTION IN ASSESSMENT

1. [ ] Calculation of Equalized Value.

ASSESSED VALUE	÷	EQUALIZATION RATE	=	EQUALIZED VALUE
_____		_____		_____

2. [ ] If the EQUALIZED VALUE exceeds $450,000, enter the ASSESSED VALUE here:_____

Multiply the ASSESSED VALUE by: x.25
Enter the result here:_____
The result is the maximum total assessment request reduction allowable.

C. [ ] UNEQUAL ASSESSMENT: The total assessment is unequal because the property is assessed at a higher percentage of full (market) value than (check one).
[ ] (a) the average of all other property on the assessment roll, or
[ ] (b) the average of residential property on the assessment roll.

Full (market) value of property: $_____

Based on one or more of the following, petitioner believes this property should be assessed at _____% of full (market) value:

1. [ ] The latest State equalization rate for the assessing unit in which the property is located (enter latest equalization rate: _____%).

2. [ ] The latest residential assessment ratio for the assessing unit in which the property is located (enter residential assessment ratio: _____%).

3. [ ] A sample of market values of recent sales prices and assessments of comparable residential properties on which petitioner relies for objection (list parcels on a separate sheet and attach).

4. [ ] Statements of the assessor or other local official that property has been placed on the roll at _____%.

Petitioner believes the total assessment should be reduced to $_____. This amount may not be less than the total assessment amount indicated in Section A (1), or Section B (3), whichever is greater.

D. [ ] EXCESSIVE ASSESSMENT:

1. [ ] The total assessed value exceeds the full (market) value of the property.
Total assessed value of property: $ _____
Complainant believes the total assessment should be reduced to a full value of $ _____
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. [ ] 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

1. [ ] Purchase price of property $ _____

Date of purchase _____

Relationship, if any, between seller and purchaser _____

2. [ ] If property has been recently offered for sale:

When and for how long: _____

How offered: _____

Asking price: $ _____

3. [ ] If property has been recently appraised:

When: _____ By Whom: _____

Purpose of appraisal: _____

Appraised value: $ _____

4. [ ] If buildings have been recently remodeled, constructed, or additional improvements made, state:

Year remodeled, constructed, or additions made: _____

Date commenced: _____ Date completed: _____

Cost: $ _____

5. Amount for which your property is insured: $ _____

Name of insurance company and policy number: _____

6. Information concerning properties recently sold:

ADDRESS	BLOCK	LOT	DATE OF SALE	PURCHASE PRICE

PART III
DESIGNATION OF REPRESENTATIVE TO FILE PETITION

I,_____, as petitioner hereby designate _____ to act as my representative in any and all proceedings before the Small Claims Assessment Review of the Supreme Court in_____County for purposes of reviewing the assessment of my real property as it appears on the_____year assessment roll of the City of New York.

_____
Signature of Owner

_____
Date

PART IV
ELIGIBILITY AND CERTIFICATION

I certify that:

(a) The owner has previously filed a Application for Correction of Tentative Assessed Value.
(b) The property is improved by a Class 1 owner-occupied residential structure used exclusively for residential purposes, and
(c) The requested assessment is not lower than the assessment requested on the Application for Correction filed with the Tax Commission.
(d) If the equalized value of the property exceeds $450,000, the requested assessment reduction does not exceed 25 percent of the assessed value.

I have mailed, by certified mail, return receipt requested, or, delivered in person, within ten days after the day of filing this petition with the County Clerk, one (1) copy of this petition to the Real Property Assessment Bureau of the City of New York.

I certify that all statements made on this application are true and correct to the 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.

_____
Signature of owner or representative

Check here if evening hearing is desired ☐