

**SMALL CLAIMS ASSESSMENT REVIEW
GENERAL INFORMATION AND FILING REQUIREMENTS
FOR COUNTIES OUTSIDE NEW YORK CITY
UCS 900 (Rev. May 2018)**

WHO MAY FILE? Any person aggrieved by an assessment of a one, two or three-family, owner-occupied residential structure used exclusively for residential purposes who has filed a written complaint with the board of assessment review (or other administrative review body of the assessing unit) in regard to that assessment. Condominiums are not eligible for small claims review, EXCEPT (1) owner-occupied condominiums used exclusively for residential purposes that are located in Nassau County and designated as "Class One" property. (See Section 1802(1), Real Property Tax law), and (2) condominiums that have been designated in the "homestead" class in any approved assessing unit, are eligible.

You may complete the petition yourself, or have a representative do it for you. If you choose to have a representative file for you, you must complete the "Designation of Representative" section of the petition.

WHAT ASSESSMENT CAN BE REVIEWED? The only assessment that can be reviewed is that on the current final assessment roll completed and filed by your assessor. The right to review is based upon the timely filing of a written petition. A separate petition must be filed for each separately assessed parcel. You may not request an assessment lower than that which you requested before the Board of Assessment Review. The assessment of a property having an equalized value of \$450,000 or less may be reviewed without further limitation. If the equalized value of the property exceeds \$450,000, the total assessment requested reduction may not exceed 25 percent of the assessed value.

WHEN AND WHERE MUST THE PETITION BE FILED? The original petition and two copies of the petition must be filed with the Clerk of the county in which your real property is located, within 30 days of the filing of the final assessment roll for your assessing unit. Your petition must be accompanied by a \$30 filing fee and should include supporting statements, records, and other relevant information to support your petition. If you cannot file your petition in person you may mail your petition, but it must be mailed no later than 30 days after the final assessment roll is completed and filed. The failure to file your petition on time may result in a dismissal of your claim.

Towns and villages may be separate assessing units. If your property is located in a village, filing a petition with respect to your town assessment or your village assessment alone may not affect the assessment by the other jurisdiction.

In addition:

- a. You must mail by certified mail, return receipt requested, or, deliver in person, one (1) copy of the petition to the clerk of the assessing unit, or if there is no such clerk, to the officer who performs the customary duties of the clerk.
- b. You must mail, by regular mail, one (1) copy of the petition to the clerk of any school district where any part of the property, the assessment on which is to be reviewed, is located, except with respect to a school district within a city of 125,000 population or more.* If there is no clerk of the school district, or the clerk's name and address cannot be obtained, the mailing may be made to a trustee of the school district.
- c. You must mail, by regular mail, one (1) copy of the petition to the treasurer of the county in which the property is located.
- d. You must mail, by regular mail, one (1) copy of the petition to the assessor, or, the chairman of the board of assessors of the assessing unit named in the petition.
- e. You must mail, by regular mail, one (1) copy of the petition to the clerk of the village, where the village has ceased being an assessing unit in accordance with Real Property Tax Law Section 1402(3), if the assessment to be reviewed is on a parcel located within such village.
- f. The mailings and delivery, referred to above must be done within ten days from the date of filing three copies of the petition with the County Clerk. The County Clerk is also the Clerk of the Supreme Court.

WHEN IS THE FINAL ASSESSMENT ROLL FILED?
A final assessment roll is considered completed and

*Buffalo City School District, Rochester City School District, Syracuse City School District and Yonkers City School District.

filed when the assessor publishes notice of that fact in the official newspaper of the assessing unit.

In most towns, the final assessment roll is required to be filed by July 1, except that in towns in the County of Suffolk, it must be filed no later than September 1; in towns in the County of Westchester no later than September 15, and in the towns in Erie and Nassau Counties, no later than April 1.

In cities, the date for filing of final assessment rolls varies based upon provisions of each city's charter. You should contact the office of the assessor or the city clerk for this information.

In most villages, final assessment rolls must be filed by April 1; however some village assessment calendars vary and you therefore should contact the village clerk's office for this information.

HOW WILL YOUR CASE BE HEARD?

1. After you have filed your petition, the Assessment Review Clerk in the Supreme Court in the county will assign your case to a hearing officer. The hearing officer will contact you directly to set a date, time and place for a hearing.
2. You may appear personally, with or without an attorney or other representative, to support the statements contained in the petition and attachments.
3. You may authorize an attorney or other representative to appear personally without you to support the petition. This authorization must be in writing and bear a date within the same calendar year during which the petition is filed.
4. 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.
5. The hearing officer will require you or your representative to appear personally, and may request that you submit additional evidence. If you willfully refuse or neglect to produce such evidence, or to answer any material question put to you, you may be unable to obtain any reduction in assessment from the hearing officer. Failure to appear shall result in the petition being determined by the hearing officer based

upon the available evidence submitted.

6. The hearing officer may determine the final assessment to be the same as or less than the original assessment. However, he cannot reduce your assessment to an amount lower than you claimed on your petition.
7. Amount of reduction on petition is limited by amount claimed. The amount by which you believe your assessment should be reduced cannot later be changed after you enter this amount on the petition and file it. For example, if you claim an excessive assessment and set forth in your petition that you seek a reduction of \$2,000, you cannot later seek a larger reduction than the \$2,000 originally sought. Further, the hearing officer cannot legally grant a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.
8. Filing of a petition for small claims assessment review constitutes a waiver of a right to commence a proceeding for judicial review of the assessment pursuant to Title 1 of Article 7 of the Real Property Tax Law.