

**SMALL CLAIMS ASSESSMENT REVIEW
GENERAL INFORMATION AND FILING REQUIREMENTS
FOR COUNTIES IN NEW YORK CITY
UCS 900A (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 application for correction with the New York City Tax Commission in regard to that assessment. Condominiums are not eligible for small claims review, EXCEPT owner-occupied condominiums used exclusively for residential purposes that qualify as Class One property under the provisions of Article 18 of the Real Property Tax Law.

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 the assessment for New York City's fiscal year beginning on July 1 of current year. 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 New York City Tax Commission. 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, in person or postmarked on or before October 24. As this date may change, you should contact the New York City Tax Commission for the filing for the current year deadline. Your petition must be accompanied by a \$30 filing fee and should include supporting statements, records, and other relevant information to support your petition.

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 of assessment is limited by amount claimed on the petition. 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.

The petition is subject to dismissal if the petition is filed or postmarked after the designated filing deadline, or if the petition is served on the New York City Tax Commission more than ten days after filing.