RPTL 730-A UCS 900 (**Rev. May 2018**)

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

PART I
GENERAL INFORMATION

SUPREME COURT, COUNTY OF _____

1. Filing #_____ Calendar # _____
2. Assessing Unit _____
3. Date of final completion and filing of assessment roll _____
   (a) Total _____
   (b) Exempt amount _____
   (c) Taxable assessed value (3a-3b) _____
4. Date of filing (or mailing) petition _____

5. Name(s) of owner of property _____
   _____
   Address: _____
   Telephone #: _____

6. **If applicable**, name and address of representative of owner, if representative is filing application:(Owner must complete Designation of Representative section.)
   Name of Representative: _____
   Address: _____
   Telephone #: _____

7. Description of property as it appears on the assessment roll.
   Tax Map #_____ Section_____ Block_____ Lot _____

8. Location of Property (street, Road highway number, and city, town or village)
   _____
   _____
   _____
   _____

PART II
GROUNDS FOR PETITION

ASSESSMENT REQUESTED

A. Assessment requested on the complaint form filed with the Board of Assessment Review

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

MAXIMUM REDUCTION

B. Calculation of equalized value and maximum reduction in assessment

1. ☐ Property is NOT in a special assessing unit.

ASSESSED VALUE	÷	EQUALIZATION RATE	=	EQUALIZED VALUE
_____		_____		_____

2. ☐ Property IS in a special assessing unit.

ASSESSED VALUE	-	CLASS ONE RATIO	=	EQUALIZED VALUE
_____		_____		_____

3. ☐ 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

1. 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.

2. 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 (Check One)

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. ☐ Purchase price of comparable property(ies) recently sold: $ _____

PART III
LISTING OF TAXING DISTRICTS

Names of Taxing Districts

1. COUNTY: _____
2. TOWN: _____
3. VILLAGE: _____
4. SCHOOL DISTRICT: _____

PART IV
DESIGNATION OF REPRESENTATIVE TO FILE PETITION

I,_____, as petitioner (or officer thereof) 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 _____ .
(assessing unit)

_____
Signature of Owner

_____
Date

PART IV
ELIGIBILITY AND CERTIFICATION

I certify that:

(a) The owner has previously filed a complaint required for administrative review of assessments.
(b) The property is improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, and is not a condominium; except a condominium designated as Class 1 in Nassau County or as "homestead" Class in an approved assessing unit.
(c) The requested assessment is not lower than the assessment requested on the complaint filed with the assessor or the Board of Assessment Review.
(d) If the equalized value of the property exceeds $450,000, the requested assessment reduction does not exceed 25 percent of the assessed value.
(e) 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 clerk of the assessing unit, or if there by no such clerk, then to the officer who performs the customary duties of that official.
(f) I have mailed by regular mail within 10 (ten) days after the filing of the Petition with the County Clerk one (1) copy of the Petition to:
    (1) The clerk of the school district(s)* within which the real property is located, or if there be no clerk or the name and address cannot be obtained, then to a trustee,
    (2) The treasurer of the county in which the property is located, and
    (3) The assessor, or, the chairman of the board of assessors
    (4) The clerk of the village, where the village has ceased being an assessing unit in accordance with Real Property Tax law § 1402(3), if the assessment to be reviewed is on a parcel located within such village.

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 ☑

(*NOTE: You are not required to file with the Buffalo City School District, the Rochester City School District, the Syracuse City School District or the Yonkers City School District.)