



GENERAL INFORMATION AND FILING REQUIREMENTS FOR COMPLAINTS ON REAL PROPERTY ASSESSMENTS IN NASSAU COUNTY

Who may complain? Any person aggrieved by an assessment (e.g., an owner, purchaser or tenant who is required to pay the taxes pursuant to a lease or written agreement) may file a complaint. You may complete the complaint yourself or your representative or attorney may complete it for you.

What assessment may be reviewed? The only assessment that may be reviewed is the assessment on the current tentative assessment roll completed by the local assessor. As a general rule, a separate complaint should be filed for each separately assessed parcel.

When and where must the complaint be filed? The complaint must be filed with the Nassau County Board of Assessors between January 2 and March 1. If the property is located in a city or village which has enacted a local law adopting the "special assessing unit system" (two or four classes of property), there will be only one assessment made by the county. To have this assessment reviewed, the complainant must file a complaint (RP-524-SAU) as described above. If the property is located in a city or village which has not adopted the "special assessing unit system", there will be two assessments: one by the county and one by the city or village. To have the county assessment reviewed, the complainant must file a complaint (RP-524-SAU) as described above. To have the city or village assessment reviewed, a separate complaint (RP-524) must be filed with the city or village assessor or the city or village board of assessment review or board of review on or before the date that the board meets.

When is the meeting of the Assessment Review Commission? In Nassau County, the County Assessment Review Commission meets throughout the year.

Complaint procedure

1. Your written complaint should include statements, records, and other relevant information to support your complaint.
2. You should be very careful when determining how much of an assessment reduction to request because you may be precluded from obtaining a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.
3. You have the right to attend any hearing of the assessment review commission. Individual cases may be assigned to a commissioner for review. Hearings of the full Commission may take place in special situations.
4. You have the right to be represented by your attorney or other representative. To do so, you must authorize such person to appear on your behalf. This authorization must be in writing and bear a date within the same calendar year during which the complaint is filed.
5. If the assessment review commission is not satisfied with the evidence you provide, the board may require you or your representative to appear personally or to submit additional evidence. If you willfully refuse or neglect to answer any material question put to you, you will be unable to obtain any reduction in assessment if you seek judicial review of your final assessment.
6. The assessment review commission must mail to each complainant a notice of the commission's determination. Such notice must contain a statement of the reasons for the commission's determination.

INSTRUCTIONS FOR COMPLETING THE COMPLAINT (Form RP-524-SAU)

Complaint form. Complaints in relation to assessments on the Nassau County assessment roll must be made on Form RP-524-SAU. All relevant parts of the complaint form must be completed. Failure to do so could result in dismissal of the complaint and preclude subsequent judicial review.

Part One. General information. Enter the required identifying information, including your estimate of current full market value of your property.

Part Two. Value of property.

You are required to submit proof necessary to determine the value of your property. Generally, "value" means market value, i.e., the price your property would sell for in the open market (assuming no unusual circumstances). Market value can be estimated from a recent sale of your property or from an analysis of recent sales of comparable properties.

When your property is of a type which is not frequently bought and sold, the value of the property may be estimated using other techniques. If the property is income producing (e.g., rental property), value may be estimated by using an income capitalization methodology. If your property is "specialty property" (i.e., property designed for unique purposes or uniquely adapted to the use made of it, which cannot be converted to other uses without expenditure of substantial sums of money), value may be estimated by using the cost method.

To establish the value of your property, the following information may be useful:

1. Purchase price of the property, if recent;
2. Offering price of your property, if recently offered for sale;
3. Professional appraisal of your property;
4. Cost of construction, if recently built;
5. Rental information;
6. Income and expense information, if property is commercial or industrial;
7. Purchase price of comparable property recently sold; and
8. Representative photographs.

Part Three. Grounds for complaint. There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is with you, the complainant, to overcome this presumption. To obtain a reduction of your assessment, you must show that the original assessment is unequal, excessive or unlawful, or that your property has been misclassified.

A. Unequal Assessment

1. Generally, if assessments in a special assessing unit are not made at full value, State law requires that they be made at a uniform percentage of value. If you believe that your property is assessed at a higher percentage of value than the average of all other properties in the same class on the same assessment roll, you may claim an unequal assessment. For example, if you prove the value of your property is \$60,000, an assessment of \$45,000 would show that your property is assessed at 75% of market value. If you prove that all other property on the average is assessed at 50%, you may claim a reduction of your assessment to \$30,000.

2. If you own a one, two or three family residence and if you believe that it is assessed at either a higher proportion of full (market) value than other residential property on the assessment roll or at a higher proportion of full (market) value than the assessed valuation of all real property on the assessment roll, you may claim an unequal assessment.

For example, if you prove the value of your property is \$60,000, an assessment of \$30,000 would show that it is assessed at 50% of market value. If you prove that all other residential property is assessed on the average at 25%, you may claim a reduction of your assessment to \$15,000.

To demonstrate that your property is unequally assessed, you must first establish the full value of the property as indicated above. Note that State law requires that the assessment roll display the assessor's estimate of the full value of your property. Then you must establish the average percentage of value at which all other properties in the same class are assessed on the same assessment roll. To establish the average percentage of value at which property in the same class is assessed on the assessment roll, the following information is useful:

1. The uniform percentage of value applicable to the class as indicated on the assessment roll;
2. The latest State equalization rate for Nassau County, which is available from the County Department of Assessment or the State Board of Real Property Services;
3. The latest applicable class ratio for Nassau County;
4. Market values and assessments of a sample of other properties on the same assessment roll;
5. Purchase price and assessment of other properties recently sold; or
6. Statements of the assessor or other local official.

Once you have established the value of your property and the average percentage of value at which all other properties in the same class are assessed, you must apply the percentage to the value of your property and then compare the result to your assessment. If the result is lower than your assessment, you may demand that your assessment be reduced to that lower amount.

In the case of one, two or three family residential real property, you have the option of proving that the percentage of full value represented by your assessment is higher than either the average percentage at which all other properties are assessed on the same assessment roll or the average at which other **residential** properties are assessed on the assessment roll. To establish the average percentage at which all property is assessed on the assessment roll, the latest State equalization rate established for Nassau County is useful. To establish the average percentage that other residential property is assessed on the assessment roll, the latest residential assessment ratio established for Nassau County is useful. (The residential assessment ratio is available from your county clerk, County Department of Assessment or the State Board of Real Property Services). Once you have established the average percentage at which all other properties or other residential properties are assessed, you must apply the percentage to the value of your property. If the result is lower than your assessment, you may demand that your assessment be reduced to that lower amount.

B. Excessive Assessment

1. Overvaluation. If you believe the assessed valuation of your property is greater than the full market value of the property, you may claim an excessive assessment. To establish the full market value of your property, you should supply the kind of information set forth above.

2. Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption, you may also claim an excessive assessment. If you filed an application for the partial exemption with the Assessor, submit a copy of the application with your complaint. If you do not have a copy, you should request the Assessor to submit it to the Assessment Review Commission.

3. Assessment Limitations. Certain limitations have been imposed upon permissible increases in assessed value. These limitations do not apply to changes in assessed value attributable to: (a) new property; (b) additions to or improvements in existing property; (c) fire; (d) demolition or destruction; and (e) changes in taxable status.

The limitations for class one differ from those governing classes two and four.

Class ONE:

The current assessment of class one property may not exceed last year's assessment by more than 6 percent. Thus, if you own such property and it was assessed last year for \$1,000 and this year for \$1,100 (+ 10%), the current assessment exceeds this 6 percent limitation. You should request a reduction to an amount equal to last year's assessment plus 6 percent (\$ 1,060 in this example).

The current assessment of class one property may also not exceed the assessment of the property on the assessment roll prepared five years ago by more than 20 percent. Thus, if your 1995 assessment was \$1,000 and your 2000 (current) assessment is \$1,500 (+ 50%), the current assessment exceeds this 20 percent limitation. You should request a reduction to an amount equal to the 1995 assessment plus 20 percent (\$1,200 in this example).

The current assessment may be in violation of both of these limitations. For example, assume the following assessments for your property:

1995: \$1,000
1999 (Year prior to current year): \$1,110
2000 (Current year): \$1,210

The 2000 (current) assessment is 9% more than the 1999 (prior year's) assessment (the statutory limit being 6%) and 21% more than the 1995 assessment (the limit being 20%). In this circumstance you should request a reduction to the lesser of: (a) your 1999 (prior year's) assessment plus 6% or (b) your 1995 assessment plus 20%. In this example, (a) would result in the lesser assessment (\$ 1,177). The 1995 assessment of \$1,000 plus 20% of that \$1,000 (\$200) would be somewhat greater (\$ 1,200).

If you own class one property and believe that these assessment limitations have been improperly applied, you should complete the Class I Assessment Limitation Worksheet (Form RP 524-SAU (CL I)), available from the County Department of Assessment, and attach it to your complaint.

B. Excessive Assessment (cont.)**Classes TWO and FOUR:**

For properties in classes two and four, transition assessments must be established to phase in increases in assessed value over a five year period. Thus, if property was assessed for \$ 1,000 in 1999 and the assessor increased the assessment in 2000 to \$ 1,100, the property is entitled to a transition assessment in 2000 of \$1,020, in 2001 of \$ 1,040, in 2002 of \$ 1,060, in 2003 of \$ 1,080 and in 2004, \$ 1,100. Additional increases in subsequent years are also to be phased in over five-year periods.

If you believe that a transition assessment has been improperly calculated for your property, complete the assessment limitation worksheet (Form RP-524-SAU (CL II and IV)) obtainable from the County Department of Assessment, and attach the worksheet to your complaint.

C. Unlawful Assessment

1. Property wholly exempt. Certain real property of certain organizations and agencies is wholly exempt from real property taxation (for example, churches, colleges, etc.). If your claim is that the assessment is unlawful because the property should be wholly exempt, you should supply the Assessment Review Commission with information upon which it may make a judgement, including a completed exemption application form if required. (NOTE: If your claim relates to a partial exemption such as a veterans or senior citizens exemption, the assessment is not unlawful, but a failure to grant all or a portion of a partial exemption may constitute an excessive assessment; see item B.2.)

2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located. If your property is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll, the assessment on this property is unlawful. You must produce facts showing that no part of the property in question was located within the jurisdiction on taxable status date.

3. Assessment made by person or body without authority. If your property was assessed by someone other than the Assessor or if your assessment was entered or changed after the tentative assessment roll was filed, your assessment is unlawful.

4. Property cannot be identified from description. If your property cannot be located from the description on the assessment roll, your assessment is unlawful.

5. If your property is special franchise property and the assessment exceeds the final assessment thereof as determined by the State Board of Real Property Services, your assessment is unlawful.

D. Misclassification

Special assessing units, such as Nassau County, must classify all real property into four classes and establish a separate tax rate for each class. There are two possible claims of misclassification.

1. The first may apply to any type of property, and is simply that a parcel has been designated in the wrong class on the assessment roll.

For example, your single family house is designated as class three (utility) property. In this case, you may claim that your property is misclassified and request that it be properly classified as class one property.

2. The second applies primarily to tracts of land which are classified partially in the class one and partially in another class. In that circumstance, the assessor must not only determine the total assessed value of the entire tract, but he or she must also allocate that amount between class one and the other class. Thus, the second ground for complaint under "Misclassification" is that the allocation between the classes is incorrect.

For example, your 100 acre parcel is assessed for \$5,000. The assessor allocates \$2,000 of that amount to your residence and surrounding 10 acres (class one), the other \$3,000 being allocated to the remaining 90 acres (class four). You believe that the \$5,000 total assessment is correct but contend that the residence and 10 acres are worth one-half of that total, or \$2,500. (The question of allocation will be significant because of the different tax rates for the different classes.) In this case you may claim that your property is misclassified and request that the assessed value be allocated equally between the class one property (your residence and surrounding 10 acres), and the class four property (the remaining 90 acres).

If you are contesting only the allocation without seeking review of the total assessed value, only the "Misclassification" claim need be raised. However, if you believe that your assessment is unequal or excessive and the allocation between class one and the other class is incorrect, then you should check both misclassification and unequal or excessive assessment. Using the same example as above, if you claim that the total assessed value should be reduced from \$5,000 to \$3,500 you must show an allocation of the \$3,500 between the class one and class four shares.

E. Penalty for false statements

A person making willful false statements on a complaint form may be charged with a crime punishable by law.