



NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

NOTICE AND PETITION OF ASSESSOR TO THE BOARD OF ASSESSMENT
REVIEW FOR THE (assessing unit) FOR
CORRECTION OF THE 20 FINAL ASSESSMENT ROLL

To be completed in duplicate by assessor, or designated member of the Board of Assessors. Assessor is to transmit copy by certified mail, return receipt requested, to individual named in Part 2, item 1, EXCEPT where the proposed correction will result in a lower assessment. Transmit original to Chairman of Board of Assessment Review

PART 1: NOTICE OF PETITION

You are hereby notified that the Board of Assessment Review for Assessing Unit will convene at (a.m./p.m.) on Date at Location for the purpose of acting on the Assessor's or Board of Assessor's petition (see below) to correct the Year final assessment roll.

Note: You may appear at the meeting and present any information relevant to the petition below. The Board of Assessment Review will notify the tax levying body of any changes to be made. The tax levying body will then notify you of any such change.

PART 2: PETITION

Form fields for Part 2: 1a. Name of Owner, 1b. Mailing Address, 1c. E-mail Address (optional), 2. Telephone Number, 3. Parcel Location (if different than 1b.), 4. Description of real property as shown on tax roll or tax bill (Include tax map designation), 5. Account No., 6a. Entry appearing on final assessment roll: Land Value, Total Value, Exempt Value, 6b. Entry on final assessment roll should be: Land Value, Total Value, Exempt Value

7. Type of error (see definitions on reverse side):

- Clerical error, as defined in Sec. 550 (2), para.
Error in essential fact, as defined in Sec. 550 (3), para.
Unlawful entry, as defined in Sec. 550(7), para.
Omitted parcel of taxable real property or an omitted improvement on current or preceding year's assessment roll.
Incorrect grant of partial exemption on preceding year's assessment roll; no transfer of title has occurred.
An entry of assessed valuation of taxable State-owned land on current or preceding year's roll which is less than amount approved by the Office of Real Property Tax Services.
An entry of assessed valuation of a special franchise on current or preceding year's roll which is less than final assessment thereof made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

8. Describe how error occurred (Be specific; do not repeat definitions on reverse side; attach documentation)

(Use additional sheets if necessary)

I, Assessor or designated member of the majority of the Board of Assessors of the Assessing Unit, hereby petition the Board of Assessment Review to correct the 20 final assessment roll as indicated above.

Date

Assessor's signature

To be completed by **CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:**

Final assessment (to be included on verified statement of changes) .....\$ \_\_\_\_\_

REMARKS:

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Chairman of Board of Assessment Review

**Real Property Tax Law, Section 550(2):**

A “clerical error” means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

**Real Property Tax Law, Section 550(3):**

An “error in essential fact” means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An “unlawful entry” means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services  
or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.