



# Complaint on Tentative State Equalization Rate, Class Equalization Rates and/or Class Ratios

Please print or type; you must fill out this form in its entirety.

I, \_\_\_\_\_, \_\_\_\_\_,  
Name Title of chief executive officer or legal representative

hereby complain and object to the tentative State equalization rate (and tentative class equalization rates and tentative class ratios, if applicable) established for the final assessment roll completed in the year \_\_\_\_\_ for the (choose only one):

County  City  Town  or Village\*  of

\* This form may be used by homestead villages. All other villages must use Form RP-6085.1, *Complaint on Tentative State Equalization Rate for Villages*.

\_\_\_\_\_  
Name of assessing unit County

\_\_\_\_\_  
Signature of chief executive officer or legal representative Date

If a legal representative is filing this complaint, please complete the following address section.

\_\_\_\_\_  
Street address City State ZIP code Phone number

## Does a representative of your municipality plan to attend the rate hearing?

Yes  No

Attendance at the hearing is not required nor is it necessary to attend a hearing to file a complaint. No new information, objections, or documentation may be received at the hearing, nor will staff respond to the complaint at the hearing. Municipal officials may make oral comments at the hearing amplifying material submitted with the complaint.

This complaint form and supporting documentation must be mailed or served at least five days before the hearing date to:

**NYS TAX DEPARTMENT  
OFFICE OF COUNSEL  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0911**

Late documentation will not be accepted. Please refer to the *Notice of Tentative State Equalization Rate* which specifies the rate complaint submission deadline. Attach specific supporting documentation for each objection in accordance with 20 NYCRR Subpart 8186-15. If written objections are not filed, the tentative State equalization rate will be made final without change. **For CAPs Only:** In addition, pursuant to New York State Real Property Tax Law §579, for assessing units participating in a coordinated assessment program, the assessing unit must simultaneously serve a copy of its complaint upon all the other assessing units participating in the coordinated assessment program.

## Tentative Equalization Rate Objection

Year \_\_\_\_\_ City/Town/Village \_\_\_\_\_ SWIS code \_\_\_\_\_

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Mark as many boxes as are appropriate.

**Complainant's opinion of the equalization rate** \_\_\_\_\_

*(Attach documentation and/or use this form to support your opinion.)*

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1. **Objection to ORPTS aggregate full value based upon:**

- |   |   |
|---|---|
| A. <input type="checkbox"/> Residential Ratio | <input type="checkbox"/> Aggregate adjustment factor(s) |
| <input type="checkbox"/> Sales                | <input type="checkbox"/> Other                          |

*(Attach alternate analysis results and documentation for each item checked. If you wish to have one or more sales removed, corrected, or added, attach Form RP-5023, Tentative State Equalization Rate Sale Objection.)*

B.  Objection to appraisal observations (from *Data Report 4*) number of appraisals \_\_\_\_\_

*(Attach Form RP-5022, Tentative State Equalization Rate Appraisal Objection, for each appraisal objection with supporting documentation.)*

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2. **Objection to current year appraisal** (from *Data Report 5*)

- |  |  |
|--|--|
| <input type="checkbox"/> State-owned land  | <input type="checkbox"/> Other isolated property |
| <input type="checkbox"/> Special franchise | <input type="checkbox"/> Ceiling railroad        |

*(Attach supporting documentation.)*

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3. **Objection to Assessor's Report data** (from *Data Report 6*)

*(Attach supporting documentation.)*

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4. **Other objection (rule, law or procedure non-compliance)**

*(Attach supporting documentation.)*