



**New York State Department of Taxation and Finance
Office of Real Property Tax Services
Complaint on Tentative Special Franchise Assessments
for the year _____**

All relevant parts of the complaint form must be completed. Submit any additional documentation which supports your complaint. Serve an original and two copies of this complaint on the Commissioner and one copy on each adverse party. Service may be made in person or by mail.

DO NOT WRITE IN THIS SPACE FOR ORPTS USE ONLY	
Complaint Number	Hearing Date

PART ONE: GENERAL INFORMATION

1. Special Franchise Owners: Complete this section.

a. Complainant Information

Company Name

Street Address, City, State, Zip

() _____ () _____

Telephone Number Fax Number

b. List of Assessing Units and Company's Estimates of Assessment *(Attach additional sheets, if needed.)*

<u>County Name(s)</u>	<u>Assessing Unit(s)</u>	<u>ORPTS Tentative Assessment</u>	<u>Company's Estimate of Assessment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

2. Assessing Units: Complete this section.

a. Complainant Information

Assessing Unit Name

Street Address, City, State, Zip

() _____ () _____

Telephone Number Fax Number

b. List of Companies and Assessing Unit's Estimates of Assessment *(Attach additional sheets, if needed.)*

<u>Company Name(s)</u>	<u>ORPTS Tentative Assessment</u>	<u>Assessing Unit(s) Estimate of Assessment</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

PART ONE: GENERAL INFORMATION (Cont.)

3. Designation of Representative (Optional)

I, _____ on behalf of complainant, hereby designate
 _____ to act as my representative in any and all proceedings for
 purposes of reviewing the tentative special franchise assessment(s) for the year _____.

_____ Date _____ Signature of Complainant

Name, Address and Telephone Number of Representative:

_____ Contact Person and Title

_____ Street Address, City, State, Zip

() _____
 Telephone Number

() _____
 Fax Number

4. Service on Adverse Party (Check one)

A copy of the complaint form and any supporting documentation must be served on each adverse party.

Have you attached the affidavit of service? Yes No

If no, the affidavit of service must be filed with the Assistant to the State Board at least five (5) days prior to the hearing date.

PART TWO: GROUNDS FOR COMPLAINT
(Check one or more)

A. Unequal Assessment

The tentative assessment did not reflect the proper equalization rate or uniform percentage of full value for the assessment roll in question.

B. Improper Full Value

Full value of property is erroneous.

C. Unlawful Assessment

1. Tangible property included in value is not special franchise property.
2. Tangible property is owned by a municipal corporation.
3. Value includes property that is exempt.

**PART THREE: INFORMATION NECESSARY TO DETERMINE
SPECIAL FRANCHISE ASSESSMENT OF PROPERTY**

(Check and complete one or more)

You must provide information to support the value of property claimed in Part One, section 1.b. for special franchise owners, or, section 2.b. for assessing units. You must supply facts, figures, calculations and underlying assumptions that support your position.

1. Inventory

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

2. Valuation

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

3. Other

(If additional explanation or documentation is necessary, please attach - # of attached pages ____.)

PART FOUR: CERTIFICATION

I certify that I have read the foregoing complaint and know the contents thereof, that the facts stated therein are true and correct to the best of my knowledge, information 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 statements.

 Date

 Signature/Title

This complaint form and supporting documentation must be mailed/served at least ten (10) days before the hearing date to:

NYS TAX DEPARTMENT
ORPTS - EXEC
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801

Please refer to the "Notice of Tentative Special Franchise Full Values" which specifies the complaint submission deadline. Specific supporting documentation must be provided in accordance with §610 of the Real Property Tax Law. A copy of the complaint form and documentation must be served on each adverse party. An affidavit of this service must be filed with the Commissioner at the above address no later than five (5) days before the hearing date.
