



**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

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\_\_\_\_\_

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

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\_\_\_\_\_

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

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

Darlene A. Maloney  
Office of Counsel  
New York State Department of Taxation & Finance  
W. A. Harriman State Campus  
Albany, NY 12227

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.

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