

FOREWORD

The real property tax is an ad valorem tax (that is, a tax levied on the basis of value). A distinguishing characteristic of this tax is that it is not merely a mathematical calculation, but is based primarily upon expert opinion and judgment as to the value of property. In the first instance, it is the local assessor who determines the taxable value of real property.

Taxpayers who feel their assessments are unequal, excessive or unlawful or that their property is misclassified, have a right to have their assessments reviewed administratively by the Board of Assessment Review, or, if necessary, by the courts. New York statutes set forth the procedure to be followed by taxpayers who have a complaint about their real property assessments. The first step in the assessment review procedure is filing a timely written complaint with the board of assessment review. Taxpayers who are dissatisfied with the administrative determination made by that board may thereafter seek judicial review. In addition, certain residential homeowners may seek judicial small claims assessment review.

You, as a member of the board of assessment review, have been vested with the duty and responsibility of hearing assessment complaints in the first instance, and exercising your judgment and discretion to render an impartial, objective determination on complaints of assessments brought before you, including a statement of the reasons for the determination.

This manual has been prepared as a guide to assist you in your role as a member of the board of assessment review.

BOARD OF ASSESSMENT REVIEW

PREPARING FOR CLASS



BAR Training

Preparing for Class

1. Preparing for (before) class time:
 - Plan early for adequate classroom facilities
 - Assign responsibility for classroom and training aids set-up
 - Ensure usability of all teaching materials and customize as needed
 - Send notice to attendees
 - Arrange for appropriate guests and municipal officials
 - Verify accuracy of ORPTS attendance rosters and handouts
 - Be familiar with course outline and lesson objectives
 - Bring adequate copies of publications, forms, references
 - Test and review video and audio equipment

2. Preparing for (during) class time:
 - Establish a positive attitude for success, ensure that attendees feel like an important part of the process
 - Display friendly expression, polite demeanor, professional bearing, pleasant voice, appropriate attire, inoffensive language
 - Encourage all attendees to participate as a group and as individuals
 - Keep classroom environment enjoyable
 - Cover course content and utilize training aids fully
 - Manage time and resources effectively
 - Use question-answer sessions wisely
 - Make quizzes and exercises meaningful
 - Note where instructor will be on Grievance Day
 - Gauge effectiveness of training

3. Preparing for (after) class time:
 - Ensure absent persons are rescheduled for training as required
 - Ensure leftover training materials are retained and distributed to absentees as needed
 - Ensure administrative details, certifications and attendance roster are completed
 - Contact ORPTS regional office about course matters not fully understood
 - Reply to delayed questions, respond to and resolve issues quickly
 - Contact municipal clerks regarding BAR oaths and future (re)appointments
 - Review personal performance list, “What went well”, “What can I do better next time?”

Responding to Questions

TECHNIQUES AND STRATEGIES TO HELP YOU THINK ON YOUR FEET AND ANSWER ON THE FLY*

In many training sessions, facilitators are asked a wide variety of questions. They range from the usual content-oriented questions to very personal and confidential ones. People frequently ask questions during breaks, before or after the session, or during the session itself! Trainers must not only expect, but should encourage, questions because this is a primary method of learning.

A key to properly responding to questions is to ensure that the adult learner is free to ask them. This is usually accomplished when the learning environment is informal and relaxed, creating a climate that actively encourages questions. A fruitful learning environment is encouraged when consideration is given to the physical needs of the learner. The surroundings must be suited to the physical needs of the learner: the furniture is comfortable, the heating and lighting are adequate, and the training facility is inviting to the participant. The image created is one that would freely encourage the asking of questions.

The trainer's nonverbal messages are important when encouraging questions. Even if the physical environment is inviting, the trainer who glares or scowls whenever a question is asked will destroy the feeling of acceptance while outwardly appearing to be responsive. Finger waving or pointing should be avoided; this tends to single out the learner and may cause embarrassment. The facilitator who stands next to seated learners may find that questions are not being asked because this psychologically creates a situation in which the learners may feel intimidated as they "look up" to the teacher. Regardless of the intent, if an adult feels intimidated, for any reason, it is unlikely that questions will be asked.

In an attempt to elicit discussion, a frequently heard question from the facilitator is "Are there any questions?" Usually he or she will wait a second or two, and go on when no questions are asked. However, two strategies based on a knowledge of adult development have proven successful for the facilitator who really wants to have questions asked by group members. First, be patient. After asking "Are there any questions?" wait a few more seconds before assuming there are no questions. Adults frequently take a bit longer to develop their thoughts and think out how they want to say them rather than blurt out a question that may make them look foolish. Give them additional time needed to develop their thoughts into a question.

Second, assist the learner to develop a question by providing specific direction when asking for questions. An example might be to ask "Are there any questions about how vision impacts adult learning?" rather than "Are there any questions about vision?"

BOARD OF ASSESSMENT REVIEW

COURSE OUTLINE



Unit 7
Determinations of Board of Assessment Review

Lesson 1 Making Determinations

1. RPTL 525-3, and RP 524, 525.
2. Burden of proof on complainant (Page 7-4, BAR Manual).
3. Assessor's role (Page 7-4, BAR Manual).
4. Weighing the evidence (5 key points).
5. Evidence to be used as proof in:
 - a. Unequal assessment claims
 - b. Excessive assessment claims
 - c. Unlawful assessment claims
 - d. Misclassification assessment claims
6. Final determinations (RPTL 525-4).
7. Notifying the complainant per RPTL 525-4; Filling out Notice of Determination form RP 525 as found in forms appendix.
8. List of assessment changes (RPTL 525-4).
9. Judicial review.

BAR Video #3
Determinations of the Board of Assessment Review

The 3rd video appears at the end of Unit 7. The BAR weighs the evidence presented and deliberates on the three scenarios depicted in the previous video.

Discuss the video with the students:

- ✓ Use this as an opportunity to facilitate classroom discussion around the scenarios and deliberations.
- ✓ Discuss the evidence provided and how you would have deliberated in each scenario.
- ✓ What evidence was or was not provided that could have been beneficial?
- ✓ Did the students agree/disagree with how decisions were reached? What would they have done differently?

Unit 8
Second Meeting of BAR and
Subsequent Complaint Routes for Taxpayers

Lesson 1 Second Meeting of BAR

1. Convened to review assessments per RPTL 553 (correction of errors).
2. Held in accordance with RPTL 553.

Lesson 2 Subsequent Complaint Routes

1. Small claims assessment review – RP 730.
2. Tax Certiorari Proceedings.

Summary and Review

Summary and Review of Course

1. Summary of previous units.
 2. Take questions and go over anything that may have been confusing to the class.
 3. Review course with BAR members to ascertain relevancy and adequacy of materials and instruction to real life situations and practices.
 4. Go over appendix items as necessary.
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BOARD OF ASSESSMENT REVIEW

QUIZZES



BOARD OF ASSESSMENT REVIEW TRAINING EXERCISE

**Grounds for Complaint
What are the Grounds?**

1. T. Robinson complains that her residence is assessed at \$132,000 but its market value is only \$125,000.
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

2. R. Jones complains that his agricultural property is in Smithtown, not in the adjacent town of Jonesville where it is being assessed.
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

3. St. John's church complains that its land purchase was for a new school, not a golf course as stated on the tentative roll.
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

4. M. McCoy complains that she is being denied her veterans exemption.
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

5. S. Harris complains that she is being assessed for a parcel of lake frontage that doesn't exist.
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

6. C. Watts complains that his retail store is being assessed at a higher percentage of value than his house.
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
7. F. Holler complains that she was wrongfully denied her senior citizen exemption.
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
8. B. McKeel complains that she is being assessed for a barn that is located on her neighbor's property.
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
9. R. Mudge complains that there is too much assessment on her house instead of on the Non-Homestead part of her property.
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
10. D. Corpiel complains that the town assessed his property at 50% of its value but valued other properties like it at only 30% of their value.
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

BOARD OF ASSESSMENT REVIEW TRAINING EXERCISE

Course Summary

1. The board of assessment review consists of not more than _____ nor less than _____ members.
2. Members are appointed by _____ of the assessing unit.
3. The term of office is _____.
4. The board must act as a _____.
5. Newly formed boards of review should elect a _____.
6. The board holds two distinct meetings. They are the _____ meeting and the _____ meeting.
7. The meeting held before grievance day, with the assessor present, is known as the _____ meeting.
8. In order to hold an officially sanctioned hearing, the board must have a _____.
9. Taxable status date is _____ in most towns.
10. Grievance day is _____ in most towns.
11. Grievance day hearing meetings must be at least four hours. _____ hours of which must be held after 6:00 pm.
12. Board of assessment review members must take and file an _____ of office before participating in hearings.
13. _____ must be taken during the hearing and must be filed with the clerk of the municipality.
14. The grievance day hearing must be an _____ meeting (Open Meetings Law).
15. When a decision has been made, the board of assessment review must notify in writing, the _____ and the _____ of any changes to the tentative assessment.
16. The _____ must attend all grievance day hearings.
17. The _____ form must contain a statement of the reasons for such determination.

18. The board may only accept complaints on or _____ grievance day.
19. The grievance must be submitted only on form _____.
20. The Notice of Disclosure Form _____ must be filed with the municipality _____ Officer

BOARD OF ASSESSMENT REVIEW TRAINING EXERCISE

Multiple Choice - Please select the most appropriate answer.

1. Michael Hanson appeared before the board of assessment review and complained about his assessment. The board may take which one of the following legal actions as a result of his complaint?
 - a. increase, decrease, leave unchanged, remove from roll
 - b. decrease, leave unchanged, remove from roll
 - c. increase, leave unchanged, remove from roll
 - d. decrease, increase, leave unchanged

2. Which of the following is NOT a proper ground for a complaint in front of the Board of Assessment review?
 - a. unequal assessments
 - b. Irrational assessment
 - c. excessive
 - d. misclassification

3. One of the members of the BAR is filing a complaint on property they own. What is the correct procedure to follow?
 - a. No special procedure is necessary
 - b. File a disclosure form before hearing the grievance
 - c. File a disclosure form and recuse themselves from the proceedings
 - d. Dismiss the grievance to avoid the appearance of impropriety

4. By whom is the chairperson for the Board of Assessment Review selected?
 - a. The Board of Assessment Review
 - b. Popular vote among the property owners
 - c. Town Supervisor
 - d. NYS Office of Real Property Tax Services

5. Minutes should include which of the following?
 - a. Examination of every person
 - b. Record of all motions and proposals
 - c. Resolutions and any other matter voted on
 - d. Remarks made by the assessor with respect to the complaint
 - e. All of the above

6. Which of the following activities would NOT take place during the organizational meeting of the BAR?
 - a. Selection of a chairman
 - b. Set time for hearings
 - c. Review and dismiss grievances without proper grounds
 - d. Address secretarial duties for grievance day

7. In New York State all real property is assessed at...?
 - a. Full market value
 - b. Uniform percentage of value
 - c. Cost value
 - d. Replacement cost

8. Market values for properties are continually changing. In order to assess a property, as of what date is the market value determined?
 - a. Valuation Date - July 1 of the previous year
 - b. Taxable Status Date - March 1 of that year
 - c. Tentative Roll Date - May 1 of that year
 - d. Final Roll Date - July 1 of that year

9. Which of the following is a valid influence on assessed value?
 - a. Ability to pay taxes
 - b. Time in current residence
 - c. Addition of a garage
 - d. Resident is a senior citizen who cannot afford a tax hike

TRUE / FALSE - Decide whether the statement is True or False.

10. A board member who has not attended the required training by their appointment year can participate in the hearings?
 - a. True
 - b. False

11. Grievance hearings can be held with only 2 of 5 Board members in attendance?
 - a. True
 - b. False

12. Minutes are required to be taken at all BAR hearings?
 - a. True
 - b. False

13. Any complainant or witness that gives oral testimony for a grievance hearing must be sworn in?
 - a. True
 - b. False

14. The chairperson for the Board of Assessment Review is selected by the Town Supervisor?
 - a. True
 - b. False

15. The assessor may request an adjourned hearing date if the complaint is received less than 3 days prior to grievance day?
 - a. True
 - b. False

SOLUTION SHEET

BOARD OF ASSESSMENT REVIEW TRAINING EXERCISE

Grounds for Complaint What are the Grounds for Complaint?

1. T. Robinson complains that her residence is assessed at \$132,000 but the market value is only \$125,000. **(She must prove the \$125,000)**
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

2. R. Jones complains that his agricultural property is in Smithtown, not in the adjacent town of Jonesville where it is being assessed. **(He must prove the correct location)**
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

3. St. John's church complains that its land purchase was for a new school, not a golf course as stated on the tentative roll. **(The church must prove its use on status date)**
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

4. M. McCoy complains that she is being denied his veterans exemption. **(She must prove her eligibility)**
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

5. S. Harris complains that he is being assessed for a parcel of lake frontage that doesn't exist. **(She must prove non-existence or that the tax map is wrong)**
 - Unequal assessment
 - Excessive assessment
 - Unlawful assessment

- Misclassification
6. C. Watts complains that his retail store is being assessed at a higher percentage of value than his house. **(He must prove the value of both properties)**
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
7. F. Holler complains that she was wrongfully denied his senior citizen exemption. **(She must prove eligibility)**
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification
8. B. McKeel complains that she is being assessed for a barn that is located on her neighbor's property. **(She must prove both P-R-C's are wrong)**
- Unequal assessment
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9. R. Mudge complains that there is too much assessment on her house instead of on the Non-Homestead part of her property. **(She must prove error has occurred, and its amount).**
- Unequal assessment
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10. D. Corpiel complains that the town assessed his property at 50% of its value but valued other properties like it at only 30% of value. **(He must prove F-V; then between % at which it is assessed)**
- Unequal assessment
 - Excessive assessment
 - Unlawful assessment
 - Misclassification

BOARD OF ASSESSMENT REVIEW TRAINING EXERCISE

Course Summary

1. The board of assessment review consists of not more than **5** nor less than **3** members.
2. Members are appointed by **the governing body** of the assessing unit.
3. The term of office is **five years**.
4. The board must act as a **body**.
5. Newly formed boards of review should elect a **chairperson**.
6. The board holds two distinct meetings. They are the **hearing** meeting and the **deliberative** meeting.
7. The meeting held before grievance day, with the assessor present, is known as the **informational** meeting.
8. In order to hold an officially sanctioned hearing, the board must have a **quorum**.
9. Taxable status date is **March 1st** in most towns.
10. Grievance day is **the 4th Tuesday in May** in most towns.
11. Grievance day hearing meetings must be at least four hours; **Two** hours of which must be held after 6:00 pm.
12. Board of assessment review members must take and file an **oath** of office before participating in hearings.
13. **Summary minutes** must be taken during the hearing meeting and must be filed with the clerk of the municipality.
14. The grievance day hearing must be an **open** meeting (Open Meetings Law).
15. When a decision has been made, the board of assessment review must notify in writing the **taxpayer** and the **assessor** of any changes to the tentative assessment.
16. The **assessor** must attend all grievance day hearings.
17. The **determination** form must contain a statement of the reasons for such determination.

18. The board may only accept complaints on or before grievance day.
19. The grievance must be submitted only on form RP-524.
20. The Notice of Disclosure Form RP-523 DCL must be filed with the municipality Chief Executive Officer

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BOARD OF ASSESSMENT REVIEW

INFORMATION MATERIALS

*The Open Meetings Law
Selected Abstracts Opinions of Counsel*

