

BOARD OF ASSESSMENT REVIEW TRAINING MANUAL

INSTRUCTOR GUIDE



State of New York
Andrew M. Cuomo, Governor

New York State Department of Taxation and Finance
Office of Real Property Tax Services
WA Harriman State Campus
Albany, NY 12227

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BOARD OF ASSESSMENT REVIEW INSTRUCTOR GUIDE

Table of Contents

1. Introduction

2. Preparing for Class time by Instructors

Responding to Questions (optional)

Training and the Needs of Adult Learners (optional)

3. Board of Assessment Review Course Outline

4. Quizzes

Questions and Answer Guide

5. Informational Materials

The Open Meetings Law

Selected Abstracts – Opinions of Counsel

6. Board of Assessment Review Training Manual

IMPORTANT NOTICE

The NYS Office of Real Property Tax Services has produced this manual exclusively for training purposes. The information provided in this manual is not a substitute for an understanding of the laws, rules, and regulations governing the board of assessment review. **This manual should not be cited as authority in any question of law.**

Trainees are responsible for understanding and complying with the laws, rules and regulations governing the board of assessment review; therefore, all questions concerning the administration of the real property tax law should be referred to the county real property tax director or, where appropriate, municipal attorneys and, if necessary, in writing to the DTF - ORPTS Office of Counsel (Office of Real Property Tax Services, WA Harriman State Campus, Building 9 - Room 161, Albany, New York 12227 or by email at ORPTS.Legal@tax.ny.gov).

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?"

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

There are several other strategies that can be used when responding to questions.

Be honest. There are many times when you may be asked a question to which you may not know the answer. Be honest, and admit it. Your adult learners will know instantly if you are trying to bluff them. Show respect for the experience of those in the group by acknowledging that you are not certain of the answer. Ask if anyone in the group can help out. This will show the participants that you are human and don't know everything. It will also provide an opportunity to take advantage of the experiential background of the members. Another successful technique is to focus on the sharing of ideas and information rather than on giving advice. This requires learners to determine for themselves how to use the ideas or information.

Giving feedback is yet another way the facilitator can provide useful responses to questions. Focus feedback on the exploration of alternatives rather than on answers and solutions. Also, focus feedback on the amount of information the person receiving it can use, rather than on the amount of information you have to give. Finally, focus feedback on the value it might have to the learner, not on the value or release it provides to you as the learning facilitator.

It is not always necessary to answer every question. An effective trainer will use a variety of indirect ways of responding to a question. This varies participant interaction and prevents the facilitator from becoming boring or predictable.

The following are some additional ways of responding to questions:

Redirect

This means redirecting the question to another member in the group. Used carefully, the facilitator increases learner interaction because this involves more group members. This technique should not be used as a cover-up for lack of knowledge. Adult learners will soon realize that you do not know your subject and are using the technique to gloss over your lack of knowledge. When redirecting, the facilitator runs the risk of embarrassing a group member if the person to whom the questions is redirected does not know the answer. Careful consideration of the group members can avoid this.

Probe

This means answering the question with a question. The purpose is to probe for a deeper meaning than is apparent in the question.

Repeat the Question

When working with older adults or a large group, it is a good idea to repeat any question. This can become irritating, however, if done habitually, because it assumes that everyone has not heard the question and that it needs to be repeated. This may not be so. It might also discourage learners from listening if they know the question will always be repeated. A variation of this technique is for a student to repeat it.

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

(continued)

Paraphrase

This is a variation of repeating the question. It is used to clarify a point or develop a different point than the facilitator originally thought was presented. Through clarifying, a more precise response can be provided.

Postpone a Response

Not every question needs to be answered at the time it is asked. To do so may unnecessarily break the flow of a presentation. The questions should be acknowledged and the questioner told that the inquiry will be addressed later. If this is said, the facilitator needs to write down the point or otherwise remember to come back to it.

Learning facilitators should react to questions in a positive manner. This may include praising the questioner for a particularly good or thoughtful question or referring to the question again later in the presentation. These techniques demonstrate that questions are valued and that the questioner will not be embarrassed.

By using these techniques and strategies, you will find that you will not only be able to field a variety of questions, but also will be able to tap into the experience of the group members, thereby adding to the richness of the responses. Try it!

*Adapted with permission, from Rossman, Mark H., et al. Teaching and Learning Basic Skills: A Guide for Adult Basic Education and Developmental Education Programs. New York: Teachers College Press, Columbia University, 1984. P. 69-74.

TIPS, TECHNIQUES, AND STRATEGIES FOR TRAINING ADULTS

The following are a series of questions that have been asked over the years. They provide a collection of tips, techniques, and strategies for training adults.

Question – Is it ever a good idea to abandon my training schedule and just “wing it”?

Answer – Yes. If you think about it, the most basic purpose of training is to provide information to those in the training program. Every so often, you create an unplanned “teachable moment.” These are those all too infrequent times when something unplanned and spontaneous happens that is of far more interest to the group than the material you had planned. In these instances, it makes very good sense to temporarily abandon your schedule and respond to the moment.

Question – What is a good way to help adults relate to the material I am covering?

Answer – There are several ways that are covered in this workshop. However, one particularly good way is to tap into your own background and relate stories and anecdotes from your own experience to make a point or elaborate on a question. From an adult motivational point of view, it makes very good sense to carefully permit adult learners to tell stories from their experiences, as frequently this is being done as a means of relating the new learning to one’s own experience.

Question – How can I help adult learners see assessment as a bonus rather than as a curse?

Answer – A big part of the answer lies in how you view assessment. If you view it in a positive light, and don’t use it negatively or as a punishment, your adult learners will tend to view it more positively as well.

Question – Are there any special techniques you use to help learners get it right the first time so that you don’t have to re-train later?

Answer – Constantly asking adult learners to relate the information to their experience helps. Specifically, frequently ask learners to ask the following three questions:

1. How can I use this?
2. When can I use this?
3. When can’t I use this?

Question – Are there any special study skills that relate to all training sessions?

Answer – Yes. Try the following:

1. Say it.
2. Write it.
3. Think about it.
4. Act on it.
5. Revise it.

Question – Do you have any tips for helping adult learners to stay focused on learning?

Answer – A simple and quick device is the “two words and a piece of paper” strategy. The two words are SO WHAT! This helps learners stay focused. The piece of paper is so that they can wave it whenever the trainer is going too fast or they don’t understand something.

TIPS, TECHNIQUES, AND STRATEGIES FOR TRAINING ADULTS (continued)

Question – Are there specific things I can keep in mind to make my style more effective as a trainer?

Answer – As a general rule of thumb, I suggest that all trainers keep the following four strategies in mind as ways of fine-tuning their style.

1. Use positive reinforcement.
2. Cut the fat and get right to the bone.
3. Ask for constant feedback.
4. Use a variety of training styles.

Question – What are some specific guidelines I can use when selecting a training environment?

Answer – Use the following 10 point checklist when selecting training sites:

1. Can I control the temperature in the room?
 2. Are there provisions for snacks, i.e., coffee, vending machines, or an in-house canteen?
 3. Is audio-visual equipment available?
 4. Are break-out rooms on the same level as the main presentation room?
 5. Are fast-food as well as “better” restaurants within walking distance?
 6. Is the site convenient to public transportation?
 7. Is the room set up for a mike, if needed?
 8. Are there any room obstructions such as posts or mirrors?
 9. Are restrooms and phones nearby?
 10. Is the meeting space flexible, i.e., tables not bolted to the floor?
- Others: phones, assessable, parking, cost

Question – How can I be sure my follow-along material is adequate?

Answer – Five reasons why follow-along materials are useless:

1. The material is not relevant.
2. The print is too small.
3. The material is not complete (i.e., pages missing).
4. The material is blurry.
5. The material is too long and boring.

Question – How do I deal with a learner who is assigned to be in my training program and doesn't want to attend?

Answer – This is a very difficult question. There are at least seven underlying reasons why adults resist the learning situation. They are:

1. I don't want to be here.
 2. I know this stuff.
 3. I want college credit for the training.
 4. I have other things to do at work rather than be here.
 5. I don't think I can do this.
 6. I don't need this stuff.
 7. I'm too old to learn.
- Other: I can't learn!

The only way to overcome these barriers is to talk directly with the learner and find the right way to turn him or her on and make it relevant.

Question – I have been told that positive reinforcement is a good way to learn to encourage learners. Are there any other ways to help learners to learn?

Answer – There are at least four other techniques helpful in encouraging learners. They are:

1. Listen carefully to what is being said.
2. Praise accomplishment.
3. Never put anyone down.
4. Find a variety of different ways to say “good for you”.
5. Stop periodically and review.

BOARD OF ASSESSMENT REVIEW

COURSE OUTLINE



BOARD OF ASSESSMENT REVIEW COURSE OUTLINE

Unit 1 Overview of the Board of Assessment Review

Lesson 1 Reason for Training and Course Overview

1. Start with Instructor introduction.
 2. Reasons for training.
 3. Course overview.
 4. The real property tax and the assessment review process.
-

Lesson 2 Role of the Assessor

1. Primary responsibilities are to discover, list and value all real property.
 2. Establish market value using the approaches to value.
 3. Assess according to condition and ownership as of taxable status date.
 4. Determine exemption eligibility.
 5. Understanding his or her role in relation to the BAR.
-

Lesson 3 Role of the Board of Assessment Review

1. Serve as an independent Quasi-judicial body (Page 3-5 BAR Manual).
2. Safeguard the due process of law.
3. Gather the facts, apply appropriate laws and reasoning to the facts.
4. Withdraw if deemed disqualified.

Unit 2
Assessment of Real Property

Lesson 1 Standard of Assessment

1. Percentage of value.
 2. AD valorem tax.
 3. Three approaches to value.
 4. Annual reassessment and annual aid program.
 5. Systematic analysis.
 6. NYS/RPTL section 300, 302, 305.
-

Talking points:

- All real property should be assessed at a uniform % of value each and every year. So if you have a town assessing at 50% of full value, all properties in the town need to be assessed at 50% of full value.
- There may be confusion with the terms LOA and Full value or market value. Explain and review terminology.
- Discuss the benefits of assessing at 100% full value. This includes making the tax bill more transparent and understandable to the taxpayer.
- Reassessment is a systematic analysis to find the full market value of all properties in a municipality.
- There are only 3 approaches to value. Cost, Sales Comparison (Market) and Income approaches to value. If someone comes up with a fourth it's likely not valid.
- The Assessor's Job is to make sure that the assessment roll is equitable. This is also your Job! If a taxpayer comes in and can prove that there is something wrong with their assessment, it is incumbent upon you (as a BAR member) to change it.

However, if there is no proof you do not want to change the assessment because an unwarranted change would likewise create inequity on the assessment roll.

Unit 3
Board of Assessment Review Profile

Lesson 1 Composition and Terms of Office

1. Appointments by legislative body.
2. Membership not less than three or more than five members.
3. Five year terms with staggered expiration dates (Page 3-2 BAR Manual).
4. Option for appointment of additional temporary members for 1 year term and are assigned to panels by the legislative body of the local government per RPTL 523-a.
5. Quorum requirements for hearings.
6. Failure to establish a quorum sets RPTL 527 into motion, creating an acting BAR consisting of 3 persons.
7. Qualifications require members to be 18 years old and resident of the municipality, and a US citizen, and have knowledge of property values in the assessing unit.
8. Oath of office – Public Officers Law – Section 30, Town Law Section 25.
9. Appointment of chairperson may be made only by the Board members; good for one year, no additional power or duties, runs BAR hearings.
10. Members must file disclosure of interest form if they have a direct or indirect interest in property.

Lesson 2 Training and Certification

1. Members requiring training (Page 3-6 BAR Manual).
2. Certificate of attendance issued.
3. Notice of extension by ORPTS.
4. Failure to become certified will result in non-participation on Board.

Unit 4
Grievance Day Preparation

Lesson 1 Responsibilities of the BAR and Assessor

1. Preparation by the BAR includes:
 - a. Setting time and place of hearing
 - b. Selecting a chairperson
 - c. Holding an informational meeting with assessors
 - d. Arranging for presence of town attorney, if necessary
 - e. Attending prescribed training, taking oath of office, being qualified

 2. Preparation by the Assessor includes:
 - a. Publishing tentative assessment roll
 - b. Providing grievance forms upon request
 - c. Holding informational meeting with BAR
 - d. Receiving and relaying grievance forms
 - e. Publishing public notice of grievance day

 3. Informational meeting should include general exchange of knowledge about the tentative roll, assessors methods and techniques, and special circumstances involving changes to the law.
-

Unit 5
Holding Grievance Hearings

Lesson 1 Powers and Duties of the BAR

1. Administer duties and affirmations in accordance with RPTL 525.
 2. Hearing testimony, taking proofs.
 3. Taking minutes of the hearing.
 4. Swearing in complainants.
 5. Allowing assessor to be heard.
 6. Disclosure of Interest, form RP 523-DCL, filing requirements, reasons for filing (Page 5-5 BAR Manual).
-

Lesson 2 Holding Grievance Hearings

1. Conducting an open meeting in accordance with Public Officers Law, Article 7 (Page 7-2, BAR Manual).
 2. Seating arrangements.
-

Lesson 3 Fair Hearings

1. Keeping an open mind.
 2. Complaint requirements as described in (RPTL 524-3) and on complaint forms (RP 524, RP 524-SAU).
 3. Adjourned hearing dates.
 4. Open meetings law (Page 6-6 BAR Manual).
-

Talking Points:

- ✓ Emphasize the importance of the disclosure of interest forms and recusal
- ✓ Feel free to give some 'war stories' from experience and invite the class to do likewise.

BAR Video #1 Holding Grievance Hearings:

The 1st video appears at the end of Unit 5 of the Power Point presentation and is entirely narrator driven. The video discusses the best practice procedures for holding grievance hearings as well as those prescribed by the law.

It also serves as an introduction for the following two videos which will illustrate some grievance scenarios for the purpose of classroom discussion.

These video scenarios are provided for training purposes only and should not be cited as authority in any question of law.

Discuss the video with the students:

- ✓ Share any tips or best practices for running a smooth grievance day hearing.

Ask questions:

- ✓ Are things done differently in your town or municipality? What procedures do you follow for an orderly hearing?
- ✓ What did you think of the seating arrangements depicted in the video?

In order to appear impartial the assessor should not be seated directly adjacent to the Board and should share requested information equally with all of the BAR members and the complainant (this could be clearer in the video).

- It should be clear to the taxpayer that the Board is not an extension of the Assessor's office.
- The Board is an independent body and should do their best to appear objective and impartial at all times.

Unit 6 Grounds for Complaints on Assessments

Lesson 1 Complaint form RP 524

1. Detailed instructions and appropriate uses (Page 6-2, BAR Manual) and in forms appendix.

Lesson 2 Grounds for Complaint

1. Unequal – Page 6-4, BAR Manual
2. Excessive – Page 6-5, BAR Manual
3. Unlawful – Page 6-7, BAR Manual
4. Misclassified – Page 6-8, BAR Manual

- Taxpayers are sometimes confused by these terms but BAR members should understand when each applies.

BAR Video #2 Grievance Hearings and Complaints:

Technical Note: *The volume on the 2nd video is lower at times than in the other two videos. You may want to **turn UP the volume** to hear some of the dialogue more clearly in this video segment.*

The 2nd video appears at the end of Unit 6 and introduces three grievance scenarios and the grounds for complaint. It depicts the board accepting forms, swearing in and attempting to gather all relevant facts and evidence from the assessor and complainants.

Discuss the video with students:

- ✓ Were there any sections that stood out to you or areas that you can reflect on from personal experience?
- ✓ Did you notice anything that you would have handled differently as a member of the BAR?
- ✓ Was it clear that BAR cannot and should not change an assessment based on feelings of sympathy for a taxpayer's situation? This should be emphasized.
- ✓ Discuss that it is the role of the BAR chairperson to ensure the meeting stays on track and is conducted in a timely and orderly fashion.
- ✓ Any tips for dealing with unhappy taxpayers?

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
 - 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. **(She must prove error has occurred, and its amount).**
- 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 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

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

BOARD OF ASSESSMENT REVIEW

INFORMATION MATERIALS

*The Open Meetings Law
Selected Abstracts Opinions of Counsel*

