



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR \_\_\_\_\_

(~~CITY/TOWN~~ village of ~~COUNTY~~)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

2. Mailing Address of owner(s)

\_\_\_\_\_

\_\_\_\_\_

Day no. ( ) \_\_\_\_\_

\_\_\_\_\_

Evening no. ( ) \_\_\_\_\_

Email (optional) \_\_\_\_\_

3. Name, address and telephone no. of representative of owner, if representative is filing application.  
(if applicable, complete Part Four on page 4.)

\_\_\_\_\_

4. Property location

Street Address \_\_\_\_\_

Village (if any) \_\_\_\_\_

City/Town \_\_\_\_\_

County \_\_\_\_\_

School District \_\_\_\_\_

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot \_\_\_\_\_

Type of property: Residence \_\_\_\_\_ Farm \_\_\_\_\_ Vacant land \_\_\_\_\_

Commercial \_\_\_\_\_ Industrial \_\_\_\_\_ Other \_\_\_\_\_

Description: \_\_\_\_\_

6. Assessed value appearing on the assessment roll:

Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$ \_\_\_\_\_

**PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY**

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

- 1.  Purchase price of property: ..... \$ \_\_\_\_\_
  - a. Date of purchase: \_\_\_\_\_
  - b. Terms  Cash  Contract  Other (explain)
  - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): \_\_\_\_\_
  - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): \_\_\_\_\_

- 2.  Property has been recently offered for sale (attach copy of listing agreement, if any):  
 When and for how long: \_\_\_\_\_  
 How offered: \_\_\_\_\_ Asking price: \$ \_\_\_\_\_

- 3.  Property has been recently appraised (attach copy):      When: \_\_\_\_\_ By Whom: \_\_\_\_\_  
 Purpose of appraisal: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

- 4.  Description of any buildings or improvements located on the property, including year of construction and present condition:  
 \_\_\_\_\_

- 5.  Buildings have been recently remodeled, constructed or additional improvements made:  
 Cost \$ \_\_\_\_\_  
 Date Started: \_\_\_\_\_ Date Completed: \_\_\_\_\_  
 Complainant should submit construction cost details where available.

- 6.  Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

- 7.  Additional supporting documentation (check if attached).

**PART THREE: GROUNDS FOR COMPLAINT**

**A. UNEQUAL ASSESSMENT (Complete items 1-4)**

- 1. The assessment is unequal for the following reason: (check a or b)
  - a.  The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
  - b.  The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
- 2. The complainant believes this property should be assessed at \_\_\_\_\_ % of full value based on one or more of the following (check one or more):
  - a.  The latest State equalization rate for the city, town or village in which the property is located is 5.23%. The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence \_\_\_\_\_ %.
  - b.  Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_ %.
  - c.  Other (explain on attached sheet).
- 3. Value of property from Part one #7 ..... \$ \_\_\_\_\_
- 4. Complainant believes the assessment should be reduced to ..... \$ \_\_\_\_\_

**B. EXCESSIVE ASSESSMENT (Check one or more)**

The assessment is excessive for the following reason(s):

- 1.  The assessed value exceeds the full value of the property.
  - a. Assessed value of property ..... \$ \_\_\_\_\_
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7) ..... \$ \_\_\_\_\_
  - c. Attach list of parcels upon which complainant relies for objection, if applicable.
- 2.  The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
  - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) \_\_\_\_\_
  - b. Amount of exemption claimed ..... \$ \_\_\_\_\_
  - c. Amount granted, if any ..... \$ \_\_\_\_\_
  - d. If application for exemption was filed, attach copy of application to this complaint. Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
- 3.  Transition assessment ..... \$ \_\_\_\_\_
  - a. Transition assessment ..... \$ \_\_\_\_\_
  - b. Transition assessment claimed ..... \$ \_\_\_\_\_

**C. UNLAWFUL ASSESSMENT (Check one or more)**

The assessment is unlawful for the following reason(s):

- 1.  Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) \_\_\_\_\_
- 2.  Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
- 3.  Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
- 4.  Property cannot be identified from description or tax map number on the assessment roll.
- 5.  Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

**D. MISCLASSIFICATION (Check one)**

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- \_\_\_\_\_ Class designation on the assessment roll: .....
  - 1.  Complainant believes class designation should be .....
  - 2.  The assessed value is improperly allocated between homestead and non-homestead real property.
- | Allocation of assessed value on assessment roll | \$       | \$       | Claimed allocation |
|---|----------|----------|--------------------|
| Homestead                                       | \$ _____ | \$ _____ |                    |
| Non-Homestead                                   | \$ _____ | \$ _____ |                    |

**PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT**

I, \_\_\_\_\_, as complainant (or officer thereof) hereby designate \_\_\_\_\_ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of \_\_\_\_\_ for purposes of reviewing the assessment of my real property as it appears on the \_\_\_\_\_ (year) tentative assessment roll of such assessing unit.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of owner (or officer thereof)

**PART FIVE: CERTIFICATION**

I certify that all statements made on this application are true and correct to be best of my knowledge 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 instruments.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of owner (or representative)

**PART SIX: STIPULATION**

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the \_\_\_\_\_ (year) assessment roll: Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_  
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

\_\_\_\_\_  
Complainant or representative

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date

**SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW**

Disposition

- Unequal assessment
- Excessive assessment
- Unlawful assessment
- Misclassification
- Ratification of stipulated assessment
- No change in assessment

Reason: \_\_\_\_\_

**Vote on Complaint**

- All concur
- All concur except: \_\_\_\_\_  against  abstain  absent  
Name
- \_\_\_\_\_  against  abstain  absent  
Name

**Decision by**

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount.....	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

Non-homestead ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

Date notification mailed to complainant \_\_\_\_\_

Residential Form (6-10)

Representative: \_\_\_\_\_

Name: \_\_\_\_\_

Parcel I.D. \_\_\_\_\_

Address: \_\_\_\_\_

Account No. \_\_\_\_\_

**Property owner must personally complete and sign this form in the presence of a notary. All required documents\* must be submitted with this form.**

Dear Property Owner:

This will confirm that the Board of Assessment Review of the Village of Haverstraw, Rockland County has received your application for review.

Please take notice that the Board of Assessment Review will hold hearings on February 21, 2023 at the Village Hall, Haverstraw, New York.

This form and all supporting documents\* must be submitted no later than 2/21/2023. Failure to supply this information within such time shall be deemed willful failure. Neglect to produce the requested documentation *may result in a dismissal* and preclude further review.

Please Complete in Full:

Is the property your primary residence YES \_\_\_\_\_ NO \_\_\_\_\_

1. Owner's estimate of the Market Value of Property: \_\_\_\_\_
2. Home Type (circle one): *Cape Cod*   *Colonial*   *Contemporary*   *Mansion*   *Mediterranean*  
*Ranch*   *Raised Ranch*   *Split Level*   *Tudor*   *Town House*
3. Total number of rooms: \_\_\_\_\_
4. Total number of bedrooms: \_\_\_\_\_
5. Total number of bathrooms: \_\_\_\_\_ Full \_\_\_\_\_ Half
6. Basement type: \_\_\_\_\_ Finished \_\_\_\_\_ Unfinished \_\_\_\_\_ Crawl Space
7. Was this property purchased within the last year? YES \_\_\_\_\_ NO \_\_\_\_\_  
 If YES:  
 Purchase Price of Property: \_\_\_\_\_ Date Purchased \_\_\_\_\_  
**\*COPY OF CLOSING STATEMENT MUST BE ATTACHED**

Please indicate the circumstances affecting the sale/purchase: (circle one)

*Parties Related*   *Forced Sale*   *Relocation*   *Estate Sale*   *Gift Involved*

8. **\*An interior sketch and interior photographs of your property are required.**
9. What is the insured value of your home as stated in your Homeowner's Insurance Policy? \_\_\_\_\_  
**\*PLEASE ATTACH A COPY OF THE FIRST PAGE OF YOUR INSURANCE FORM THAT INDICATES THIS AMOUNT**
10. Is the property currently for sale? YES \_\_\_\_\_ NO \_\_\_\_\_  
 If YES, \*A COPY OF THE LISTING AGREEMENT MUST BE ATTACHED  
 What is the asking price? \_\_\_\_\_  
 Is it listed with a broker? YES \_\_\_\_\_ NO \_\_\_\_\_ IF YES, WHEN? \_\_\_\_\_

Is it listed on a Multiple Listing Service? YES \_\_\_\_\_ NO \_\_\_\_\_

Please list the amount of all offers to date: \_\_\_\_\_

11. Do you have a recent appraisal of the property? YES \_\_\_\_\_ NO \_\_\_\_\_  
**IF NOT PREVIOUSLY SUBMITTED, \*A COPY OF THE APPRAISAL MUST BE ATTACHED**

Purpose of the appraisal (circle one):     *Refinancing*                     *For filing Grievance Petition*  
   *For selling purposes*             *For estate purposes*  
   *For divorce proceedings*       *Other: \_\_\_\_\_*

12. Have you or a previous owner made any physical or cosmetic improvements within the past 3 years and/or alterations to this property such as the following:

- |   |                            |
|---|----------------------------|
| 1. New or remodeled kitchen: _____          | Cost of improvement: _____ |
| 2. New Lavatory or bathroom: _____          | Cost of improvement: _____ |
| 3. Finished Basement living area: _____     | Cost of improvement: _____ |
| 4. Finished rooms in expansion attic: _____ | Cost of improvement: _____ |
| 5. New deck or porch: _____                 | Cost of improvement: _____ |
| 6. Other: _____                             | Cost of improvement: _____ |

13. Please list any unusual or outstanding feature(s)? e.g. water views, adjoining parkland etc.  
 \_\_\_\_\_

14. Please note or attach any additional information supporting your complaint, including comparable sales in your neighborhood, or any evidence that indicates an incorrect assessment of your property.

16. I consent to an interior inspection of my property if requested: YES \_\_\_\_\_ NO \_\_\_\_\_

**\* Documentation must be attached for the following:**

If the property was sold within the past year: Attach closing statement  
 If property is for sale: Attach listing agreement(s)  
 If an appraisal has been completed: Attach a copy of the appraisal  
 Copy of the first page of home insurance policy that states amount property is insured

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Property Owner: \_\_\_\_\_

Please Print Name Here

STATE OF: NEW YORK

COUNTY OF: ROCKLAND

Sworn to me before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
 Notary Public Signature

We urge you *to timely supply* this information and avoid the probability of having your complaint dismissed

\_\_\_\_\_  
 Chairperson of the Board of Assessment Review,  
 Village of Haverstraw, Rockland County, New York

**Please return this form to:**

Assessor's Office, Village of Haverstraw, Municipal Building, 40 New Main Street, Haverstraw, NY 10927

# CONFIDENTIAL INCOME AND EXPENSE FORM

**1. PROPERTY IDENTIFICATION:**

MUNICIPALITY: Village of Haverstraw  
 SWISS CODE: 392201  
 SECTION. BLOCK – LOT: \_\_\_\_\_

DATE: \_\_\_\_\_

**2. REPORTING PERIOD AND ACCOUNTING BASIS**

Reporting year: From: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ to \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Accounting basis: Cash or Accrual

**3. RESIDENTIAL OCCUPANCY – Number of dwelling units and rent by type of occupancy**

TYPE OF OCCUPANCY	NUMBER OF UNITS	MONTHLY RENT
Rented, regulated		
Rented, unregulated		
Vacant		
Total		

Does rent reported include all recurring charges, such as parking and subsidies? \_\_\_\_\_

**4. NONRESIDENTIAL OCCUPANCY – Approximate floor area in square feet**

FLOOR	FILER OR RELATED	RENTED (UNRELATED)	VACANT	TOTAL
FLOORS 3-	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
2 <sup>nd</sup> FLOOR	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
1 <sup>st</sup> FLOOR	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
BASEMENT	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
ENTIRE BUILDING	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.

**MONTHLY RENT AND CHARGES:**

**5. LAND OR BUILDING LEASE**

Does filer or a related person pay rent pursuant to an arms-length lease of the entire tax lot (or lots)? \_\_\_\_\_  
 If yes, complete this part.

LESSOR	IF NOT OWNER OF RECORD, DESCRIBE RELATION TO PROPERTY
LESSEE	IF NOT FILER, DESCRIBE RELATION TO FILER

Term of lease: from : \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Annual rent \$ \_\_\_\_\_

Start date of annual rent stated: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ End date of annual rent stated: : \_\_\_\_ / \_\_\_\_ / \_\_\_\_

End date of lease option: : \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Does lessor receive any sums in addition to annual rent stated? \_\_\_\_\_

If yes, state additional sum here \$ \_\_\_\_\_

Does lessor pay any of the operating expenses or real estate taxes? \_\_\_\_\_

If yes, specify \_\_\_\_\_

6. INCOME INFORMATION:

Section:

Block:

Lot:

Rental information	Number of units	Gross sq. ft. (if known)	Amount(s)	For office use only
a. Apartments				
b. Office				
c. Stores				
d. Garage/parking				
e. Warehouse/lofts				
f. Industrial				
g. Other rent				
h. SUBTOTAL (add lines a through g)				
i. Owner-occupied or owner-related space				
j. Operating escalation income				
k. Real estate tax escalation				
l. Sales of utilities and services				
m. Services (laundry, valet, vending, etc.)				
n. Other operating income (specify)				
o. TOTAL GROSS INCOME (add lines h through n)				

7. EXPENSE INFORMATION

a. Fuel		
b. Light and power		
c. Cleaning company		
d. Wages and payroll		
e. Repairs and maintenance		
f. Management and administration		
g. Insurance (annual)		
h. Water and sewer		
i. Advertising		
j. Interior painting and decorating		
k. Amortized leasing and tenant improvement costs		
l. Miscellaneous expenses (from Part 9)		
m. EXPENSES BEFORE REAL ESTATE TAXES (add lines a through l)		
n. Real estate taxes (before any abatements)		
o. TOTAL EXPENSE (add line m and n)		

8. NET PROFIT (OR LOSS)

a. Net before real estate taxes (subtract Part 7 line m from Part 6 line o)	
b. Net after real estate taxes (subtract Part 7 line o from Part 6 line o)	

9. ITEMIZATION OF MISCELLANEOUS EXPENSES

ITEM	ITEM
AMOUNT(\$)	AMOUNT(\$)
TOTAL MISCELLANEOUS EXPENSES	

10. TENANTS ELECTRICITY

Do tenants obtain electricity from the filer or a related person? \_\_\_\_\_

Is there a separate charge in addition to the rent \_\_\_\_\_