

## **How to Schedule and Prepare for the Board of Assessment Review**

Meeting with the Board of Assessment Review (BAR) is an opportunity for you to present, to an impartial community board, information concerning the value of your property. The BAR is the official start of the formal assessment complaint procedure and is a requirement for the later filing of a Small Claims Assessment Review or Real Property Tax Law (RPTL) Article Seven petition. If you are satisfied with the tentative assessment, you do not need to schedule a meeting. If you have questions concerning your tentative assessment, please call the Assessor's Office at (315) 386-2595 between the hours of 8:30 a.m. to 4 p.m., Monday through Friday. In accordance with RPTL, the BAR must convene every year on **the fourth Tuesday of May for Grievance Day, from 4:00 p.m. to 8:00 p.m.** The BAR will only discuss your property's full market value or exemption removal but will not discuss taxes.

### **1. Who can file a grievance and who can appear at the Board of Assessment Review?**

Only the property owner(s) or a person who has been designated as the owner's representative can file an assessment complaint and/or appear at the BAR meeting. This designation can be accomplished by a written letter of authorization from the owner or by the owner completing Part Four of the "Complaint of Real Property Assessment" form (RP-524). A contract vendee also has the right to file a grievance.

### **2. Appointments for the BAR will be taken by the Town of Canton Assessment Office upon the submittal of a completed Form RP-524, "Complaint of Real Property Assessment" and five copies of all documentation.**

The RP-524 form may be obtained at the Assessment Office located in the Municipal Building, Town of Canton 60 Main Street, Canton, NY 13617, during regular business hours, or from the New York State Office of Real Property Tax Service website, at [http://www.tax.ny.gov/pdf/current\\_forms/orpts/rp524\\_fill\\_in.pdf](http://www.tax.ny.gov/pdf/current_forms/orpts/rp524_fill_in.pdf).

A publication entitled "Contesting Your Assessment in New York State" is also available. Appointments are 15 minutes in length. An owner with multiple parcels will only be allowed a maximum of two appointments or 30 minutes. Grievances will be heard on Grievance Day.

### **3. You must submit documentation that supports your assessment grievance.**

You must submit information to support your estimate of value. The tentative assessment is presumed correct unless you provide information showing the value of the property to be different. One or more of the following examples of documentation will help establish a true market value: • A recent listing of the property showing the asking price, time on the market and any purchase offer made. • A recent sale of the property (submit copies of the signed purchase contract and closing statement). • A recent appraisal of the property. If an appraisal is submitted specifically for an assessment challenge, the valuation date of the appraisal must be July 1st of the previous year. • Photographs showing any items you wish to have considered. • Any additional information you feel would establish the property's current market value. Please bring five copies of your information as you will need to leave the information with the BAR.

### **4. If you cannot attend but wish to have your assessment reviewed, send your application and documentation to: Town of Canton Assessment Office, 60 Main Street, Canton, NY 13617.**