



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

INSTRUCTIONS FOR COMPLETING THE NOTICE OF
DETERMINATION OF BOARD OF ASSESSMENT REVIEW (FORM RP-525)
(For use by Board of Assessment Review)

Real Property Tax Law, section 525, requires the Board of Assessment Review to mail to each complainant a notice of determination, including a statement of the reasons for the determination. Form RP-525 is designed to provide the complainant with the required notification, including reasons for determination. You may complete the form as follows:

General Information. Enter the required identifying information, including the name and address of the complainant and the tax map section/block/lot number of the parcel.

Enter the tentative assessed value and check either box (a), if the assessment has been reduced, or box (b), if the assessment has not been reduced. If the assessment has been reduced (box (a)), indicate the new assessed value by entering the assessed value of the land and the total assessed value. If the reduction granted equals that sought by the complainant, check the appropriate box.

Then check the appropriate box to indicate complainant's reason for requesting assessment review, and complete the section or sections which are applicable to the complainant.

Assessed Valuation

Complete this section if the complaint relates to valuation or assessment ratio.

- In part (a), set forth what you have determined to be the current full market value of the property.
- If the proof of value presented was adequate to support the reduction granted, check box (1).
- If the proof of value presented was inadequate, check box (2) and check the appropriate box (i.-v.), to indicate why the proof of value was inadequate.
- In part (b), set forth the uniform percentage of value applicable in the assessing unit.
- If the proof of ratio was adequate to support the reduction granted, check box (1).
- If the proof of ratio was inadequate, check box (2) and check the appropriate box (i.-v.), to indicate why the proof of ratio was inadequate.
- If there is a dispute about the inventory, complete part (c). Check box (1), if the inventory was determined to be correct. Check box (2), if the inventory was incorrect, and list the correct inventory in the space provided.

Exemption

Complete this section if the complaint relates to an exemption, by setting forth the taxable assessed value.

- Check box (1), if the request for exemption has been granted, and indicate the amount of the exemption.
- Check box (2), if the request for exemption has been denied.

Classification

Complete this section if the complaint relates to the classification of the property. This section is only applicable in approved assessing units which have elected to establish separate tax rates for homestead or non-homestead real property.

- If the complaint relates to the property class designation, complete part (a).
- Check box (a) (1), if the property class designation was correct.
- Check box (a) (2), if the property class designation was incorrect, and check either box (2) (i.), if the class designation should be homestead, or box (2) (ii.), if the class designation should be non-homestead.
- If there is a dispute about the allocation of the assessment between homestead and non-homestead, complete part (b).
- Check box (b) (1), if the allocation was determined to be correct.
- Check box (b) (2), if the allocation was determined to be incorrect, and indicate the correct allocation in the space provided.

Dismissal

Complete this section if the complaint has been dismissed because the complainant or his or her designated representative willfully neglected or refused to attend your board's hearing or to be examined concerning the complaint or to answer questions relevant to the complaint. Where the court finds that a dismissal is warranted, no assessment reduction can be granted.

Additional Factors

Complete this section if there are other factors in addition to those listed that affected the determination or if additional explanation is warranted.

Record your board's vote on the complaint by checking the appropriate box and entering board members' names as necessary.

Each determination should be signed and dated by the chairperson of the Board of Assessment Review.