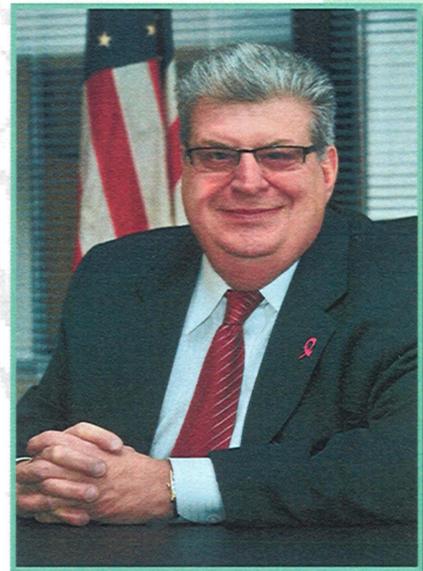


# Louis J. Marcoccia

Brookhaven Town Receiver Of Taxes

## Tax Grievance Information Handbook

*Prepared by: Brookhaven Town Department of Assessment  
Provided as a Public Service by the office of:  
Tax Receiver Louis J. Marcoccia*



*Councilman, Steve Fiore-Rosenfeld  
Councilwoman, Jane Bonner  
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*Councilwoman, Constance Kepert  
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**Brookhaven Town**  
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Farmingville, NY 11738  
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[www.brookhaven.org](http://www.brookhaven.org)



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## **FILING A GRIEVANCE**

### **SECTION I** – Your Assessed Value and What It Means

The first step is to determine whether your home is over-assessed.

The information needed for this determination can be found on your tax bill.

Located in the upper left hand area of the bill is a line that shows the assessed value of the land and the total assessed value of your property.

(Note: you may not challenge the assessed value of the land as a basis to reduce the total assessment of your home. You may only challenge the total assessment of your home.) The total assessment of your home is a value that is a fraction of the market value of your home. Immediately to the right of the total assessed value shown on your bill is the percent of value that the assessment represents to the market value of your home.

The second step is to translate the assessment to the indicated “market value” of your home. Market value is defined as the most probable price, which a property should bring in a competitive market under all conditions requisite to a fair sale. The market value of your property, as determined by the Assessor, is calculated on the tax bill and found immediately to the right of the field marked uniform percentage. The calculation is accomplished by dividing the assessed value by the uniform percentage.

If you have ever looked at your assessed value or those of any neighbors, you will find the numbers to be very small. Obviously, your house is not worth the amount shown on your bill, example 5000 or 3100 or 2600. These are fractional assessments – meaning that they are only a fraction of the actual worth of the property. The State, in order to convert all assessments to a theoretical market value, estimates the percent of market value that the assessor’s office uses. This percentage is known as the residential assessment ratio (RAR). The RAR is calculated each year by the State in the Office of Real Property Services. The rate can be found on the New York State website ([www.ORPS.State.NY.US](http://www.ORPS.State.NY.US)) or you can ask the Brookhaven Assessor’s Office for this rate.

**EXAMPLE: THE TOWN OF BROOKHAVEN**

Mr. Smith  
5 Average Street  
Anytown, NY

Assessed Value:           3100  
2007/2008 RAR:           .70% (subject to change each year)  
Decimal Equivalent:       .0070

Math:           3100 divided by .0070  
Answer:       \$442,857

Mr. Smith’s home assessed at \$3,100.00 is estimated to be worth \$442,857.

A grievance is an argument of value where the Town is always presumed to be correct until the taxpayer provides some evidence of value. Then the burden of proof shifts to the Assessor.

## **SECTION II** – Preparing Your Argument

If, after you have looked at the indicated market value on your tax bill, you decide that the assessment is too high you need to begin gathering the evidence that supports your argument. Essentially your obligation is to provide information that provides a convincing basis for a value estimate that is less than the indicated market shown on your tax bill.

The evidence that is generally accepted is providing information about similar homes in your neighborhood or area that have sold within the last year. These are known as comps or comparable sales. Information of this kind can be found at local realtors, online or at the Brookhaven Assessor's Office. You may file a grievance during the period beginning May 1<sup>st</sup> through and including the third Tuesday in May each year (grievance period).

### ***CHOOSING YOUR COMPARABLE SALES***

- Use properties that lie within your school district
- Choose properties that have the same zip code
- Select similar house types (compare one-level homes to one-level homes - ranches are one level homes; compare two-level homes to two level homes – colonials, capes, Victorians and most contemporaries are two-level homes)

- Find similar room counts and/or similar square footage
- Check for amenities such as basements, garages, fireplaces, pools

Look for homes of similar style, similar room count and/or square footage, located as close as possible to the subject property – your home. Records are available at the public counter in the Assessor's Office.

**Please note: It is very rare to find an exact match. They are called comparables not carbon copies.**

Comps are entered on Comparable Sheet A (attached).

- Fill in all available information
- If it is not in the Assessor's records or sales records, write n/a (not available)
- The Assessor's staff will assist the public with the forms during the grievance period
- You will need at least three (3) sales

**COMPARABLE SHEET "A"**

ITEM	GRIEVED PROPERTY	SALE #1	SALE #2	SALE #3
ADDRESS:	5 AVERAGE STREET	11 AVERAGE STREET	42 REGULAR ROAD	12 REGULAR ROAD
SALES PRICE:	72,000	387,000	420,000	345,000
SALE DATE:	MARCH 1980	FEB. 4, 1980	DEC. 11, 1980	JANUARY 8, 1980
ACREAGE:	.46	.37	.68	.45
WATERFRONT:	NO	NO	NO	NO
WATERVIEW:	NO	NO	NO	NO
STYLE OF HOME:	RANCH	RANCH	RANCH	RANCH
SQ. FT. LIVING AREA:	1720	1825	1980	1650
AGE:	27 YEARS	24	22	27
CONDITION:	AVERAGE	NOT AVAILABLE	NOT AVAILABLE	NOT AVAILABLE
TOTAL ROOMS:	6	7	7	5
# BEDROOMS:	3	3	3	3
# BATHS: FULL & 1/2	2	2	2	2
BASEMENT - NONE, SLAB, CRAWL	BASEMENT	BASEMENT	BASEMENT	PARTIAL BASEMENT
BASEMENT ROOMS:	NONE	NONE	NONE	NONE
HEATING TYPE: GAS, ELECTRIC, OIL	CIL - HOT WATER	CIL - HOT WATER	CIL HOT WATER	CIL - HOT WATER
CENTRAL AIR COND.:	NO	NO	NO	NO
GARAGE: NUMBER & ATTACHED/DETACHED	1 CAR GARAGE	1 CAR GARAGE	1 CAR GARAGE	1 CAR GARAGE
DECK/PATIO/PORCH:	DECK	DECK	DECK	NO
INGROUND POOL:	NO	NO	YES	NO
SECOND KITCHEN:	NO	NO	NO	NO
ACCESSORY APART.	NO	NO	NO	NO
OUTBUILDING: BARN, CABANA, CABIN, ETC.	NO	NO	NO	NO
ADDITIONAL INFO.	NO	NO	NO	NO
COMMENTS:				



TOWN OF  
**Brookhaven**  
LONG ISLAND, NEW YORK

Assessor  
One Independence Hill, Farmingville, NY 11738  
(631) 451-6300 FAX: (631) 451-6379

**Complaint on Real Property  
Assessment for 2009/10.**

RP-524 rev. 4/04

PLEASE TYPE OR PRINT CLEARLY

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR BROOKHAVEN  
(CITY, TOWN VILLAGE OR COUNTY)

**PART ONE: GENERAL INFORMATION**

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

<b>1. Name and telephone number of owner(s)</b>		<b>2. Mailing address of owner(s)</b>	
OWNER(S) NAME: <u>ROBERT SMITH</u>		<u>5 AVERAGE ST.</u>	
OWNER(S) NAME: <u>ROBERTA SMITH</u>		<u>ANYTOWN NY</u>	
DAY TELEPHONE:	EVENING TELEPHONE:	<u>11111</u>	
<b>3. Name, address and telephone no. of representative of owner, if representative is filing application.</b> (if applicable, complete Part Four on page 4.) <u>NOT APPLICABLE</u>			
<b>4. Property Location</b>			
STREET ADDRESS: <u>5 AVERAGE ST.</u>		VILLAGE: (IF ANY)	
CITY/TOWN: <u>ANYTOWN</u>		SCHOOL DISTRICT: <u>#42 MAIN DISTRICT</u>	
<b>5. Property identification (see tax bill or assessment roll)</b>			
TAX MAP NUMBER OR SECTION /BLOCK/LOT: <u>2CE-888.88-8-88</u>			
Type of property: Residence <input checked="" type="checkbox"/> Farm <input type="checkbox"/> Vacant land <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Other _____			
Description: <u>THIS IS A RESIDENTIAL PROPERTY IMPROVED BY A ONE-FAMILY RANCH CONSISTING OF 6 ROOMS (3 BEDROOMS, 1 DINING ROOM, 1 KITCHEN, 1 LIVING ROOM)</u>			
Assessed value appearing on the assessment roll:			
<b>6.</b>			
Land \$ <u>200</u>		Total \$ <u>3100</u>	
<b>7.</b>			
Property owner's estimate of current full market value of property (see Part Two on page 2) \$ <u>360,000</u>			

## **SECTION III** – Making Your Argument

### ***THE GRIEVANCE FORM***

#### **PART ONE:** General Information

Please fill in all information for questions 1 through 6, either from your tax bill or information received from the Assessor's Office.

**Question 1:** Please fill out the names of the owners. Enter the phone numbers for both day and evening.

**Question 2:** Please enter the owner's mailing address.

**Question 3:** If a representative is filing for you, they will supply appropriate contact information.

**Question 4:** Enter the property location. Supply the address of the property even if it is the same as the owner's address. If the property is in an incorporated village, enter it. The County is Suffolk for all filings in Brookhaven.

**Question 5:** Located in the upper left corner of your tax bill, is the Suffolk County tax map. It consists of a district, section, block and lot. If you do not have a tax bill, the Assessor's Office can supply the information.

**Question 6:** Please check the appropriate box. Give a brief description of the property. Example: Residence – this is a residential property improved

by a one-family ranch consisting of 6 rooms (3 bedrooms, 2 baths, 1 kitchen, 1 dining room and 1 living room). Baths are not counted as rooms.

**Question 7: (This is the most important line of your grievance).** It is the owner's estimate of value, based on the information carefully researched and entered on the comparable sheet. The owner will determine the figure to be entered here. If there is some explanation or modification to the information on the comparable sheet, you may add a letter of explanation or make notations on the sheet. (Be thorough and logical)

Example:

The assessment on Mr. Smith's 6-room ranch is being grieved. There are 3 sales (see attached).

Comparable 1: It is on the same block, has greater square footage and an extra room. Everything else is very similar.

Comparable 2: It is in the same area. It has even more square footage, an extra room and a larger lot. There is an in-ground pool.

Comparable 3: It is in the same area, has less square footage, one less room and a partial basement.

The sales range from \$345,000 for a smaller ranch to \$420,000 for a larger ranch on a more spacious lot with a pool.

Logically, Mr. Smith's value will lie somewhere in between these values. To say otherwise would require much explanation. This is a judgment call, but it should have sound reasoning behind it.

Mr. Smith decided that his value should be a more than comp #3, a little less than comp #1 and much less than comp #2. He decided on \$360,000. That value fits the information provided on the comparable sheet, and most of all, it is less than the market value of \$449,275 derived from the translation of his assessed value of 3100.

Note: If your comps point to a value greater than the market value as determined by the assessor, it is difficult to be successful grieving your property.

**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. <input type="checkbox"/> Purchase price of property: <span style="float: right;">\$ <u>72,000</u></span>	
a. Date of purchase: <u>MARCH 1980</u>	
b. Terms: _____ Cash <input checked="" type="checkbox"/> Contract _____ Other (explain)	
c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): <u>NONE</u>	
d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): <u>NONE</u>	
2. <input type="checkbox"/> Property has been recently offered for sale (attach copy of listing agreement, if any): <u>NOT APPLICABLE (N/A)</u>	
When and for how long:	
How offered:	Asking price: \$
3. <input type="checkbox"/> Property has been recently appraised (attach copy): When: _____ By Whom: _____ <u>N/A</u>	
Purpose of appraisal:	Appraised value: \$
4. <input type="checkbox"/> Description of any buildings or improvements located on the property, including year of construction and present condition:	
<u>1 STORY FRAME RANCH BUILT IN 1979</u>	
<u>ATTACHED 1 STORY, 1 CAR GARAGE, 500 SQUARE FOOT DECK</u>	
<u>IN BACK OF HOUSE. EVERYTHING IN GOOD CONDITION.</u>	
5. <input type="checkbox"/> Buildings have been recently remodeled, constructed or additional improvements made: <u>N/A</u>	
Cost \$	
Date Started:	Date Completed:
Complainant should submit construction cost details where available.	
6. <input type="checkbox"/> 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. <u>N/A</u>	
7. <input type="checkbox"/> Additional supporting documentation (check if attached).	

## PART TWO: Information Necessary to Determine Value

Fill out all questions in part two that pertain to you. This is information with which you will be most familiar. If, for example, for question 2 you have not offered your house for sale, write “not applicable”. If you have had it on the market, enter the appropriate information (see below).

**Question 1:** Supply information regarding the purchase of your home. This question has a great deal of significance when the purchase has taken place within the last few years. The older the sale, the less important the information becomes.

**Question 2:** Supply all information regarding your attempt to sell your home. If you wish to use this as pertinent information regarding value, you might wish to supply the listing or advertisements substantiating the asking price and the length of time on the market.

**Question 3:** If your property has been recently appraised, supply all information regarding the reason for the appraisal. Include when it was done, by whom and the appraised value.

**Question 4:** Describe all buildings or improvements on your property. In addition, indicate the condition of the improvements (excellent, good, poor, etc.).

**Question 5:** Supply all information about any remodeling, additions or renovations done to the home. Cost details can be added when the change has been significant.

**Question 6:** If the property is a rental property or commercial or industrial, supply income information, expense information, etc. This question will rarely apply to owner-occupied residences.

**Question 7:** This question affords the taxpayer an opportunity to add any information regarding the property that would support any argument of value or condition.

The information in part two helps the Board of Assessment Review form a clear picture of your home. The Board of Assessment Review is a group of appointed people who are responsible to evaluate the information you provide and either uphold or reduce grieved assessed value.

Their decision is similar to a ruling of a lower court. Although they have no formal judicial standing, they are “quasi-judicial” in character and if the taxpayer disagrees with their decision, their decision may be appealed to the State Supreme Court. This appeal is known as a “SCAR” (Small Claims Assessment Review) hearing. This will be explained later when appeals are discussed.

**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) and complete 2, 3 and 4.
- 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 70% 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 \_\_\_\_\_%.
  - b.  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 70%.
  - c.  Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_%.
  - d.  Other (explain on attached sheet).
3. Value of property from Part one #7 ..... \$ 300,000
4. Complainant believes the assessment should be reduced to ..... \$ 2520

**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.
3.  Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
- 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 State Board of Real Property Services. (Attach copy of State Board 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 THREE: Grounds for Complaint

This section is probably the most difficult part of a filing. In order to fill it out properly, you might have to refer to the explanation given earlier regarding the RAR (residential assessment ratio). As a review this rate is issued by the State of New York and converts the assessment into an estimate of market value. It also acts as the standard ratio for all residential property grievances.

This means that once you have come to a conclusion of value (our all-important question 7 on the first page – owner's estimate of value) you must make the request for a reduction using a legal basis.

Mr. Smith believes that his property, based on his research, should be valued at \$360,000.

#### ***A. UNEQUAL ASSESSMENT***

This is the correct choice for complainants in Brookhaven. We are on fractional assessment, therefore, your request must be calculated using either the RAR or the ER (equalization rate). The equalization rate is similar to the RAR except that it pertains to all properties in Brookhaven, not just residences. Usually, it is used for commercial or industrial properties and vacant land.

- 1 a. This is a reference to the equalization rate and is usually not used for residences.
  - b. This is for residential properties
2. Put in current residential assessment ratio.
  - a. only when using equalization rate for commercial or vacant land
  - b. for residences
  - c. not available
  - d. not generally used

Why is it called unequal assessment?

Example: Mr. Smith is assessed for 3100

Mr. Smith properly used the RAR to calculate the market value. The result was \$442,857

Mr. Smith has done his research and has concluded that his real value should be \$360,000.

Assessed Value = 3100

Market value by comparables to \$360,000

3100 represents what % of \$360,000? Or 3100 divided by \$360,000.

Answer: .0086 or .86%

Mr. Smith is assessed at .86% using his researched market value.

Mr. Smith's assessment is unequal when compared to the RAR of .70%. He is assessed at a higher percentage than other residential properties. He will ask to be made equal to all other residential properties and be assessed at .70%. He will select 2b.

**Question 3:** This is directly connected to our most important #7 in part one (on page 1 of the grievance). Mr. Smith enters his value estimate - \$360,000.

**Question 4:** Calculate your estimated value into a requested assessment by multiplying your estimate of market value by the residential assessment ratio. For Mr. Smith –  $\$360,000 \times .0070$  or 2520.

### ***B. EXCESSIVE ASSESSMENT***

**Question 1:** This does not apply to Brookhaven. We are at fractional assessment, not full assessment.

**Question 2:** A taxpayer will check this reason if an exemption has been denied and the taxpayer wishes to take issue with this office. Please attach a copy of the exemption application and receipt showing the day it was submitted.

**Question 3:** This question does not apply to the Town of Brookhaven.

### ***C. UNLAWFULL ASSESSMENT***

1. This is for a property that has been entered on the tax roll as taxable when, in the filer's mind, it should be exempt.
2. This refers to physical location as being taxed incorrectly.
3. This refers to changes made by unauthorized person or persons.
4. This is used for invalid Suffolk County Tax Map numbers rendering a property unidentifiable.
5. Special franchise AV exceeding State values.

### ***D. MISCLASSIFICATION***

This applied only to *questions* or issues of homestead and non-homestead tax rates. Only a taxpayer in the Bayport/Blue Point school district might use this because the school district is divided by the line that divides Islip Town from Brookhaven Town. There is one rate for residential properties and a different rate for commercial property and vacant land in this school district.

### **PART FOUR: Designation of Representative to Make Complaint**

An owner can designate a representative or attorney to present his/her case.

**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.

SIGNATURE OF OWNER: (OR OFFICER THEREOF)

DATE:

**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.

SIGNATURE OF OWNER: (OR REPRESENTATIVE)

DATE:

*Robert Smith*

5/1/09

**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**

- |  |  |
|--|--|
| <input type="checkbox"/> Unequal assessment                    | <input type="checkbox"/> Excessive assessment    |
| <input type="checkbox"/> Unlawful assessment                   | <input type="checkbox"/> Misclassification       |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment |

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

**Vote on Complaint**

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

**Decision by**

**Board of Assessment Review**

	Tentative assessment	Claimed assessment	Decision by Board of Assessment Review
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 \_\_\_\_\_

## PART FIVE: Certification

Owner/filer signs statement certifying the truth of all submitted statements.

Mr. Smith will sign part five. He is filing his own grievance and testifying that no false statements were made under penalty of law.

## PART SIX: Stipulation

Between May 1<sup>st</sup> and the third Tuesday in May, the Sole Assessor is required to be available to the public for four (4) hours after the regular work day and four (4) hours a weekend day. Usually one Friday evening and one Saturday morning during grievance time, the office is open and the Sole Assessor is available to the public specifically for grievance.

If a person has had an appraisal done within the last year (because they are new owners or because there has been a refinance or someone has decided to have an appraisal done) they can bring a copy to the office and meet with the Assessor. People are also welcome to access the information and data in the office whether they wish to meet with the Assessor or not during these extra hours. If, however, the taxpayer does meet with the Assessor, they may come to agree on a specific value. If so, both the taxpayer and the Assessor sign part six and the new assessed value will be in effect for the next tax bill. One does not have to file a grievance to be

reviewed by the Board of Assessment Review. This grievance has been remedied by agreement with the Assessor.

Mr. Smith has finished all his work on his grievance. He submits the grievance and any documentation (including comparable sheet A) to the Assessor's Office. He asks for and receives a receipt.

### WHAT HAPPENS TO YOUR COMPLAINT ON REAL PROPERTY (YOUR GRIEVANCE)?

The Board of Assessment Review (BAR) is comprised of a group of people familiar with the real estate market, who convene on grievance day (third Tuesday in May) and thereafter review all grievances filed during the grievance period. They use the resources of the Brookhaven Assessor's Office, including staff, so that all files, documents and information concerning grieved properties and any comparables will be readily available to them. After the Board renders a decision, the staff of the Assessor's Office enters the decisions and sends notices to all filers. ALL

TAXPAYERS WHO FILED ARE NOTIFIED OF THE DECISION whether or not the grievance filed resulted in a decrease in assessed value. Any decision may be appealed.

Shortly after the Board has completed its work, the Assessor will close the assessment roll. Notice will be published in Newsday. A taxpayer

may call the Assessor's Office after July 1<sup>st</sup> for this date. The closing date is extremely significant to a complainant because he/she has thirty (30) days from the date of closing to file an appeal. This appeal is a Small Claims Assessment Review petition.

This petition is filed in the Suffolk County Clerk's Office and a copy should be delivered or sent to the Assessor's Office. The filing assures that each person grieving the assessed value of his/her home will have the opportunity to present that case in court.