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.

<u>If you are satisfied with the tentative assessment, you do not need to schedule a meeting.</u> If you have questions concerning your tentative assessment, please call the Perinton Assessment Office at (585) 223-0770 between the hours of 9 a.m. to 5 p.m., Monday through Friday.

In accordance with RPTL, the BAR must convene every year on the fourth Tuesday of May for Grievance Day. The official meeting date and time, for this year, is May 25, 2027, from 1:00 p.m. to 5:00 p.m., and 6:00 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 having 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 will be taken by the Perinton Assessment Office upon the submittal of a completed Form RP-524, “Complaint of Real Property Assessment” along with three copies of the application.**

   The RP-524 form may be obtained at the Assessment Office located in the Perinton Town Hall, 1350 Turk Hill Road, Fairport NY 14450, 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**. A publication entitled “Contesting Your Assessment in New York State” is also available.

   Appointments are 10-minutes in length. An owner with multiple parcels will only be allowed a maximum of two appointments or 20 minutes. Grievances will be heard either on Grievance Day or at an adjourned hearing. All adjourned hearings will be held on a separate date(s), yet to be announced.

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

   <u>You must submit information to support your estimate of value.</u> 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 full 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).
   - Recent selling prices of similar properties in similar neighborhoods. Comparable property sales and other property information are available in the Assessment Office, Perinton.gov and Monroecounty.gov. An Assessment Review Worksheet is available in the Assessment Office and Perinton.gov.
   - 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 1, 2026.
   - Photographs showing any items you wish to have considered.
   - Any additional information you feel would establish the property's current market value.

   Please bring four <u>copies</u> 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 or drop off your application and documentation to:**

   Town of Perinton, Assessment Office, 1350 Turk Hill Road, Fairport NY 14450. **Your application must be received by 8:00 p.m. on May 25, 2027**. An application can be scanned and sent via e-mail but be aware your submittal may not be timely received due to potential delays with the internet. Applications received late cannot be reviewed in accordance with NYS RPTL Section 524(1).

Frequently Asked Questions

Should this tentative assessed value be the same as the purchase price for my property?

The job of the Perinton Assessment Department is to determine the fair market value of your property. NYS Real Property Tax Law forbids the automatic changing of a property's assessment based on the sale of a property, unless all property assessments within the Town or neighborhood division are also reviewed. The Perinton Assessment Department will conduct an assessment review of an individual property upon written request from the property owner. If you recently purchased your property and you requested an assessment review, the assessed value should be reasonably close to the sale price, if the purchase was an arm-length transfer and the sale had no unusual sale conditions.

During the valuation process, your property is compared to similar sold properties, if available, to determine the most probable selling price. While sale prices may vary slightly, even for identical properties, the assessor must be equitable in the valuations.

Along the same lines, even if you appealed your assessment in a prior year, each assessment roll is independent and assesses each property at its current market value. Any prior changes are not considered since those changes were based on different property sales and valuation dates. The new assessed value should be a reasonable estimate of the current market value.

Are exemptions included in this tentative assessment?

The tentative assessment is the total assessment and does not consider any exemptions. Exemptions are used when a tax bill is generated. Questions concerning exemptions must be directed at the Assessment Office.

What if I feel the tentative assessment is not close to my property's value?

Every property owner should examine the tentative assessment roll that is published on May 1st. If you feel the tentative assessment is not reasonably close to your property's value, request your assessment to be reviewed or make an appointment with the Board of Assessment Review. See the reverse side of this sheet, "How to Schedule and Prepare for the Board of Assessment Review", for further instructions.

When will I learn the results of the Board of Assessment Review meeting?

No decision will be made at your BAR appointment, but all information you supply will be considered. You will be notified of the board's decision by mail, before July 1st.

What if I am still not satisfied with my assessment?

If you disagree with the BAR's decision, your next step can be the filing of a Small Claims Assessment Review (SCAR) or RPTL Article Seven petition. The deadline for filing either a SCAR or RPTL Article Seven petition is thirty days from the last date allowed by law for the filing of the final assessment roll, or the published official legal notice of such filing, whichever is later. Only one, two or three family homes and vacant lots not large enough to contain a home can file a SCAR.

If I don't submit a "Complaint of Real Property Assessment" form, RP-524, do I lose my right to file a formal assessment complaint?

Yes. Any formal assessment review is only available if you file an assessment complaint with the BAR (see previous question). Application form RP-524 "Complaint on Real Property Assessment" and the publication entitled "Contesting Your Assessment in New York State" will both be available in the Assessment Department after May 1st. The application form, the publication and additional information concerning assessments are available online at https://www.tax.ny.gov/research/property/online/intro.htm under the Forms & Publications tab.