

## BOARD OF REVIEW 2018

**Applications only accepted between  
Thursday, June 1st – Tuesday, June 19, 2018**

Regular office hours are Mon. – Fri., 8:30 -4:30 PM  
Completed applications sent by mail postmarked on or between the above dates

- The Board of Assessment Review will meet on :  
Tuesday, June 19, 2018  
4pm-8pm  
Department of Assessment  
1 Roosevelt Sq - Room 8 – Ground floor  
Mount Vernon, NY 10550
- It is not necessary that you meet with the Board. You can simply submit your application along with supporting documentation to be reviewed by Board members.
- If you would like to discuss your case with the Board on June 19, 2018 you will be seen on a first come, first served basis. Please have your application completed before requesting a space in line.
- If you need help go to : [WWW.TAX.NY.GOV](http://WWW.TAX.NY.GOV) (click on property owners then “contest your assessment” )
- We encourage you to visit the Department of Assessment or call 914-665-2325 before June 19,2018 if you need further assistance completing your application.

Our regular business hours are 8:30am – 4:30pm, Monday thru Friday. We do not have weekend or late night hours. Nor do we close for lunch during regular business hours. You can find us on line 24/7 @ [www.cmvny.com](http://www.cmvny.com) . Property information can be found by clicking “Assessment roll” on the left tool bar on the home page.

## Grievance procedures

Any person who pays property taxes can grieve an assessment, including:

- property owners
- purchasers
- tenants who are required to pay property taxes pursuant to a lease or written agreement

Only the assessment on the current tentative assessment roll can be grieved - you can't grieve assessments from prior years.

There is no cost to grieve an assessment and it does not require you to hire a lawyer.

### Appearing before the BAR

The BAR consists of three to five members appointed by the city council, town board or village board. The BAR cannot include the assessor or any staff from the assessor's office. Assessors, however, are required to attend all formal hearings of the board and have the right to be heard on any complaint.

You have the right to attend the hearing of the BAR and to present statements and/or documentation in support of your grievance. You may appear personally, with or without your attorney or other representative.

If you choose to be represented by your attorney or other representative, you must authorize that person to appear on your behalf (see Part Four of Form RP-524).

The BAR may require you or your representative to appear personally, or to submit additional evidence. If you refuse to appear or answer any material questions, you will not be entitled to a reduction in assessment.

### If you do not receive the relief you requested

If you are dissatisfied with the decision of the BAR, you may seek judicial review of your assessment via:

- Small Claims Assessment Review (SCAR) - only available to:
  - Property owners who live in their one, two or three family dwellings that are used exclusively for residential purposes, or
  - Owners of vacant land that is not of sufficient size to contain a one, two or three family dwelling
  - Requires \$30 filing fee
  - Information regarding SCAR is available from the New York State Unified Court System
- Tax certiorari proceeding
  - Commenced in New York State Supreme Court pursuant to Article 7 of the Real Property Tax Law
  - We highly recommend you contact a private attorney