



## TOWN OF PORTVILLE, NEW YORK

### **Agenda Item #1: ASSESSMENT UPDATE**

The 2008 Assessment will be tentatively released on March 1, 2008. Between now and April 15, 2008, when the 2008 Assessment is locked down and cannot be edited without Board of Assessment Review approval, property owners and the assessor will need to work together to correct legitimate assessment errors.

Land Calculation Analysis: The Assessor is going to work closely with the Town Supervisor to analysis any property where the Land Total has a difference greater than \$1,000 from the Calculated Land Total. In those instances where it appears that an error has occurred, the Assessor will make the necessary correction and notify the property owner. By law, unless the Town is going through a General Reassessment, the Assessor cannot make changes to the Land Total if the Land Total is less than the Calculated Land Total.

Building Analysis: If a property owner feels that their Building Total – which is the difference between the Total Assessment and the Land Total – is too high, then the best approach in most cases is for the property owner to pay for an appraisal from a licensed property appraiser. The Assessor will take into seriously consider any licensed property appraiser's written valuation of your property. Likewise, if you find that you are being assessed for a building that does not exist or the description of your property is wrong, you probably want to meet with the assessor to see if the situation can be rectified.

Alternative Methodology: Property Owners always have the avenue of going to the Board of Assessment Review hearings in May. The necessary paperwork (RP-524) along with the justification for the appeal needs to be completed after May 1, 2008 and presented to the Chair of the Board of Assessment Review and Assessor via the Town Clerk at least 4 days before the first hearing date that is scheduled.

Board of Assessment Review Hearings: The BAR will meet in the evening for at least 7 days during May and perhaps longer if necessary to hear property assessment complaints. The BAR does not make a decision during the hearing because often times there may be research that must be done. The Assessor is at all BAR hearings, but will only speak upon the request of a BAR member. A decision will be rendered by the BAR and a formal written response will be sent to the property owner. If the response is a reduction in the assessment, the Assessor will be instructed by the BAR to make the change. If the decision is unsatisfactory to the property owner; even if the assessment did or did not get lowered, then the property owner may appeal to Small Claims Assessment Review.

Small Claims Assessment Review: A SCAR (RPTL-730) petition may be filed with the County Clerk in Little Valley for a \$30 fee between July 1, 2008 and July 31, 2008. A SCAR hearing will be heard by an administrative hearing officer usually within 45 days. If the judgment results in a lowering of the assessment, the Assessor will change the 2008 assessment roll for your property. If you are not satisfied with the judgment, you may appeal by filing an individual Article 78 with the Supreme Court.

Individual Article 78: Unlike a town-wide Article 78, an individual Article 78 lawsuit applies only to your property and is a claim that you did not receive fair process and judgment. The filing fee is usually \$350 and requires a hearing before the Supreme Court Judge in Little Valley. You usually have four months from the date the decision was made that you view was unjust or did not give you due process. You should seek the advice of an attorney to make sure you do not miss your legal window to exercise this right if it is the path you are considering. The judgment made by the court is the final avenue for a change to your assessment.