

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.

Filing the grievance form

Outside of New York City and Nassau County, use [Form RP-524](#) *Complaint on Real Property Assessment* to grieve your assessment.

- New York City residents - Contact the [New York City Tax Commission](#) - 212-669-4410
- Nassau County residents - Contact the [Nassau County Assessment Review Commission](#) - 516-571-2391

File the grievance form with the assessor or the board of assessment review (BAR) in your city or town.

If your property is located in a village that assesses property, you will have two assessments, one for the village and one for the town. To grieve both assessments, you are required to file a separate Form RP-524 with both the town and village. Grievance dates for villages will vary from towns (see below) - contact your village clerk to determine if your village assesses property and for grievance dates (see below).

Deadline for filing Form RP-524

In most communities, the deadline for submitting Form RP-524 is Grievance Day (see below). If you mail the form, it must be **received** by the assessor or BAR no later than Grievance Day. If you do not file the form by the deadline, you will lose the opportunity for administrative **and judicial review** of your assessment this year.

Check with your assessor to confirm Grievance Day in your community

Grievance Day is the deadline for submitting Form RP-524 and the day that the BAR meets to hear complaints. In most communities, Grievance Day is the fourth Tuesday in May. However, there are exceptions:

- **Cities and towns that share an assessor** can adopt different Grievance Days between the fourth Tuesday in May and the second Tuesday in June
- **New York City** - the Assessment Review Commission meets throughout the year, but complaints must be filed by March 15 for Class One properties and March 1 for all other properties
- **Nassau County** - the Assessment Review Commission meets throughout the year, but complaints must be filed by March 1
- **Other cities** - dates vary, contact your assessor or city clerk for the date
- **Suffolk County** - town BAR's meet on the third Tuesday in May
- **Westchester County** - town BARs meet on the third Tuesday in June
- **Villages that assess property** - typically, the BAR meets on the third Tuesday of February; however, dates can vary - check with your village assessor or village clerk

Local government contact information is available from our [Municipal Profiles](#).

Non-resident property owners

If you're a property owner who doesn't reside in the municipality where you own property, you have additional rights related to grieving your assessment:

- You can file a written request for a list of your property, the assessed value, and the time and place for hearing grievances. The request must be made no later than 15 days prior to Tentative Roll Date. (Tentative Roll Date is May 1 in most communities, but confirm the date with your assessor - also see our [property tax calendar Web page](#)). The assessor must mail the information to you no later than five days after the completion of the tentative assessment roll.
- A non-resident owner can request a date after Grievance Day for the grievance hearing but must submit Form RP-524 on or before the regularly scheduled Grievance Day. Request must be made to the BAR or to the assessor on or before grievance day and the BAR must set a date no later than 21 days after grievance day for the hearing.

Stipulating to an assessment reduction

On or prior to Grievance Day, you and the assessor may stipulate to a reduced assessment of the value of your property. To do so, complete and sign Part Six of Form RP-524. Be sure to receive a copy of the signed stipulation for your records.

If you enter into a stipulation, you may not ask the board of assessment review for a further reduction in your assessment. If the agreed upon assessment appears on the final assessment roll, you will not be allowed to seek a lower assessment through judicial review.

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 question you will not be entitled to a reduction in assessment.

Notification of the BAR's decision

You will receive a notice of the board's determination (except where the board ratifies a stipulated assessment - see below). The notice must contain a statement of the reasons for the board's determination.

If you don't 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

Deadline for judicial review

SCAR and tax certiorari proceedings must be initiated within 30 days of the filing of the final assessment roll or notice of such filing, whichever is later.

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