



SMALL CLAIMS ASSESSMENT REVIEW (SCAR)

General Information and Filing Requirements

Counties In New York City

RPTL 730-A
UCS 900A
Rev: 9/2024

Who May File?

Any person aggrieved by an assessment of (i) a property improved by a one, two or three family, owner-occupied residential structure used exclusively for residential purposes, OR (ii) property that is unimproved and is not of sufficient size as determined by the assessing unit to contain a one, two, or three family residential structure, AND who has filed a written application for correction with the New York City Tax Commission in regard to that assessment. Condominiums are not eligible for small claims review, EXCEPT owner-occupied condominiums used exclusively for residential purposes that qualify as class one property under the provisions of Article 18 of the Real Property Tax Law.

You may complete the Petition yourself, or have a representative do it for you. If you choose to have a representative file for you, you must complete the "Designation of Representative" section of the petition.

What Assessment Can Be Reviewed?

The only assessment that can be reviewed is the assessment for New York City's fiscal year beginning on July 1 of current year. The right to review is based upon the timely filing of a written petition. A separate petition must be filed for each separately assessed parcel. You may not request an assessment lower than that which you requested before the New York City Tax Commission. The assessment of a property having an equalized value of \$450,000 or less may be reviewed without further limitation. If the equalized value of the property exceeds \$450,000, the total assessment requested reduction may not exceed 25 percent of the assessed value.

When and Where Must The Petition Be Filed?

The original petition and two copies of the petition must be filed with the Clerk of the county in which your real property is located, in person or postmarked on or before October 24. As this date may change, you should contact the New York City Tax Commission for the filing for the current year deadline. Your petition must be accompanied by a \$30 filing fee and should include supporting statements, records, and other relevant information to support your petition.

How Will Your Case Be Heard?

1. After you have filed your petition, the Assessment Review Clerk in the Supreme Court in the county will assign your case to a hearing officer. The hearing officer will contact you directly to set a date, time and place for a hearing.
2. You may appear personally, with or without an attorney or other representative, to support the statements contained in the petition and attachments.
3. You may authorize an attorney or other representative to appear personally without you to support the petition. This authorization must be in writing and bear a date within the same calendar year during which the petition is filed.
4. There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is with you, the petitioner, to overcome this presumption.
5. The hearing officer will require you or your representative to appear personally, and may request that you submit additional evidence. If you willfully refuse or neglect to produce such evidence, or to answer any material question put to you, you may be unable to obtain any reduction in assessment from the hearing officer. Failure to appear shall result in the petition being determined by the hearing officer based upon the available evidence submitted.
6. The hearing officer may determine the final assessment to be the same as or less than the original assessment. However, he cannot reduce your assessment to an amount lower than you claimed on your petition.
7. Amount of reduction of assessment is limited by amount claimed on the petition. The amount by which you believe your assessment should be reduced cannot later be changed after you enter this amount on the petition and file it. For example, if you claim an excessive assessment and set forth in your petition that you seek a reduction of \$2,000, you cannot later seek a larger reduction than the \$2,000 originally sought. Further, the hearing officer cannot legally grant a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.
8. Filing of a petition for small claims assessment review constitutes a waiver of a right to commence a proceeding for judicial review of the assessment pursuant to Title 1 of Article 7 of the Real Property Tax Law.

The petition is subject to dismissal if the petition is filed or postmarked after the designated filing deadline, or if the petition is served on the New York City Tax Commission more than ten days after filing.

Part I - General Information

You or your representative must complete all of Part I, except for “filing number” and “calendar number”, which are the responsibility of the County Clerk and the Assessment Review Clerk. (Of course, you should complete the information regarding a representative only if you choose not to represent yourself.)

1. Simply enter the information as shown on the final assessment roll. On line 1(a) enter the total assessed value as shown on the assessment roll. on line 1(b), enter the total of all amounts claimed for exemptions, such as age, veteran status, etc. If there is more than one exemption, please list each exemption and the amount. Line 1(c) is the amount on 1(a) minus the amount on 1(b).
2. Show the date of the filing in person with or of mailing this petition to the County Clerk’s office. **WARNING: IF THE PETITION IS FILED, IN PERSON OR IS POSTMARKED AFTER THE DESIGNATED FILING DATE, IT MAY BE DISMISSED. CONTACT THE NEW YORK CITY TAX COMMISSION FOR THE FILING DEADLINE OF THE CURRENT YEAR.**
- 3-5. These items are self-explanatory. Number 4 should be completed (along with the “Designation of Representative” section) only if you have selected someone else to file or appear on your behalf.

Part II - Grounds for Petition

A. Assessment Requested on the Affidavit for correction with the Tax Commission

The amount of assessment reduction is limited in two ways. First, you may not request an assessment lower than the assessment you requested on the application for correction. For example, if your property was tentatively assessed at \$25,000, and you requested an assessment of \$20,000, you may not request an assessment of less than \$20,000 on this petition. Enter the amount you requested in the space provided. Include the total assessment, the number of exemptions, if any (such as veterans exemptions), and the taxable assessment.

B. Calculation of Equalized Value and Maximum Reduction in Assessment

In certain instances, you may not request an assessment reduction of more than 25 percent of your current assessment. To determine if this limitation applies to your property perform the equalized value calculation. If your property is not in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the latest State equalization rate. If your property is in a special assessing unit, the equalized value is calculated by dividing the assessed value of your property by the class one ratio. The New York City Department of Finance Office of Legal Affairs can inform you if your property is in a special assessing district, and can provide you with the appropriate equalization rate or class one ratio.

If the EQUALIZED VALUE is greater than \$450,000, the total reduction in assessment requested may not exceed 25 percent of the assessed value. If the EQUALIZED VALUE is \$450,000 or less, you are limited to requesting a reduction that does not exceed what was requested before the New York City Tax Commission.

C. Unequal Assessment

- (1) If you believe your property is assessed at a higher percentage of full (market) value than the average of all one, two, and three family homes in the city or at a higher percentage of full value than other residential properties in the city, you may claim an unequal assessment and you should complete this section of the petition.

For example, if you prove the market value of your property is \$20,000, a total assessment of \$15,000 would show that it is assessed at 75 percent of market value. If you prove that all other property, or other residential property, on the average is assessed at 50 percent (see below) you may claim a reduction of your total assessment to \$10,000.

- (2) You must establish the market value of your property in order to develop the percentage of market value represented by your total assessment. (See section E “Information to Support The Full (Market) Value Claimed,” below). Then you must prove that this percentage is higher than the average percentage at which all other properties or other residential properties are assessed by the New York City Department of Finance.

This section of the petition requires that you set forth the information to establish the average percentage of full value at which property is assessed on the assessment roll. You may find the following information useful:

- a. The latest state equalization rate for New York City.
- b. The latest residential assessment ratio for New York City, if your claim is that your property is assessed at a higher percentage of full value than other residential properties on the same roll.

- c. The assessments and either the market value or recent purchase price of comparable residential properties.
- d. Statements of the assessor or other local officials filed with the New York City Department of Finance.

D. Excessive Assessment

- (1) Overvaluation. If you believe the total assessed value of your property is greater than the market value of the property, you may claim an excessive assessment by completing this section of the Petition. You must establish the market value of your property. (See, information to Support Your Full (Market) Value Claims, below.)
- (2) Incorrect Partial Exemption. If your property was denied all or a portion of a partial exemption, you may also claim an excessive assessment, by completing this section of the Petition. If you file an application for the partial exemption with the New York City Department of Finance, submit a copy of the application with your complaint.

Note: You may claim that the assessment is both unequal and excessive.

E. Information to Support the Full (Market) Value Claimed

To establish the market value of your property, the following information is useful and should be set forth in that section of the Petition.

- (1) Purchase price of your property, if recent.
- (2) Offering price of your property, if recently offered for sale.
- (3) Professional appraisal of your property
- (4) Cost of construction or improvement, if recent.
- (5) Amount for which your property is insured.
- (6) Purchase price of comparable properties recently sold.

Part III - Designation of Representative

Complete this section if you have chosen someone else to represent you in this proceeding.

Part IV - Eligibility and Certification

You or your representative must sign this certification.

Penalty for False Statements

A person making willful false statements on a Petition is guilty of a crime punishable by law.