

JUDICIAL APPEALS

SMALL CLAIMS

ASSESSMENT REVIEW (SCAR)

The Small Claims Assessment Review is a procedure that provides property owners with an opportunity to challenge an assessment on their real property. It is a less costly and more informal alternative to a formal tax certiorari proceeding. As outlined in Section 730 of the Real Property Tax Law, property owners may petition the court for review of their property assessment before a specially-trained hearing officer for a fee of \$30.

WHO CAN FILE FOR A SCAR PETITION?

You may file a SCAR petition if you own and occupy a one-, two-, or three-family residence that is used exclusively for residential purposes, or an owner-occupied condominium qualifying under tax class 1.

WHAT ARE THE KEY DATES?

Your petition must be filed in person or postmarked on or before October 25.

WHAT ARE ARTICLE 7 PROCEEDINGS?

Under Article 7 of the Real Property Tax Law, you may request a judicial review of your property's assessment. The proceeding is commenced by the filing of a notice of petition in the county clerk's office.

WHAT ARE THE HOMEOWNER TAX BENEFITS (HTB)?

Homeowner tax benefits are exemptions or abatements which can reduce your property tax.

- Senior Citizen Homeowners' Exemption (SCHE)
- Disabled Homeowners' Exemption (DHE)
- Veterans Exemption
- Disabled Crime Victim & Good Samaritan Exemption
- Clergy Exemption
- Cooperative and Condominium abatement
- Basic or Enhanced STAR*

*New applicants who did not have STAR on their properties as of tax year 2015-16, or who purchased their homes after March 15, 2015, must file with New York State at: www.tax.ny.gov/star.

HOW DO I KNOW WHETHER I QUALIFY AND WHERE CAN I FIND THE APPLICATION?

Homeowners must file an application and submit paperwork to the Department of Finance at:

www.nyc.gov/ownerexemption

WHAT ARE THE KEY DATES?

HTB application(s) and required documents must be postmarked by March 15 for benefits to begin on July 1.

PROPERTY ASSESSMENT APPEALS

Your Rights & Responsibilities

THE OFFICE OF THE
TAXPAYER
ADVOCATE

nyc.gov/taxpayeradvocate

WHAT TO DO IF YOU BELIEVE THE DESCRIPTIVE DATA CONTAINED IN YOUR ANNUAL NOTICE OF PROPERTY VALUE (NOPV) IS INCORRECT

If you believe the descriptive data (e.g., square footage, building class, etc.) in your NOPV is incorrect, complete the request to update (RTU) property data form found at: www.nyc.gov/updatepropertydata

WHAT HAPPENS AFTER I FILE AN RTU APPLICATION?

The Department of Finance's Property Division reviews RTU applications after the tentative assessment roll is published (January 15) and before the final roll (May 25). Changes in data may affect the Department of Finance's estimate of your property's market value, although they might not affect the assessed value on which your taxes are calculated.



WHAT TO DO IF YOU BELIEVE YOUR MARKET VALUE IS WRONG

Complete the request for review (RFR) of property value form. Electronic versions are found at:

www.nyc.gov/updatepropertydata

WHAT HAPPENS AFTER I FILE AN RFR APPLICATION?

The Property Division reviews requests for review after the tentative assessment roll is published (January 15) and before the final roll (May 25). Adjusted values are reflected on the final roll if RFRs are approved.

WHAT DOES "REVIEW" MEAN?

Review is another opportunity for a taxpayer to have a decision or outcome reassessed by the Department of Finance.

WHAT ARE THE KEY DATES?

You must file your review by the applicable deadlines:

- Tax Class 1: March 15
- Tax Classes 2 & 4: April 1*

*When this date falls on a weekend, the deadline is the next business day. For example, the 2018 deadline is April 2.

MAY I MAIL IN THE FORM?

Download and mail in the RFR application here: www.nyc.gov/updatepropertydata

WHAT TO DO IF YOU DISAGREE WITH THE ASSESSED VALUE ON YOUR NOPV

If you disagree with your property's assessed value, you can appeal it to the NYC Tax Commission.

WHAT IS THE NYC TAX COMMISSION?

The Tax Commission is the City of New York's forum for independent administrative review of real property tax assessments set by the Department of Finance.

WHAT CAN THE TAX COMMISSION DO?

The Tax Commission can reduce your property's assessment, change its tax class, or adjust your exemptions.

WHICH FORMS SHOULD I FILE?

To apply for correction of your assessed value, use the following forms:

- Tax Class 1: Form TC108
- Tax Class 2 or 4 (Non-Condos): Form TC101
- Tax Class 2 or 4 (Condos): Form TC109

See the following link for downloads:

www.nyc.gov/html/taxcomm

WHAT ARE THE KEY DEADLINES?

The Tax Commission must receive your application for correction of assessed value by:

- Tax Class 1: March 15
- Tax Classes 2 & 4: March 1

You may appeal the denial of your tax exemption application within 15 days of receiving a denial notice from the Department of Finance.