



# Board of Assessment Review Do's and Don't for Assessor's

*Mini –Course*

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## Instructor:

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# DO

- Discover, list, and place a value on all real property
- Establish market value as of July 1<sup>st</sup> of prior year (valuation date)
- Assess according to 'condition and ownership' as of March 1<sup>st</sup> (taxable status date)
- Determine exemption eligibility

# DO

- file a tentative assessment roll by May 1<sup>st</sup>
- Publishes notice of filing which includes dates and times that the BAR will meet
- You must by law attend all public BAR hearings
- be heard and have minutes recorded on any complaint you comment on.

# DO

- Meet with Taxpayers in the first instance.
- Administrative Procedure for assessment complaints
  - file a petition with the Board of Assessment Review
- Judicial Review
  - Small Claims Assessment Review (hearing officer)
  - Tax Certiorari (court proceeding)

# Do

Explain the Key Date in the assessment calendar

|   |                                      |
|---|--------------------------------------|
| <b>Valuation Date</b>   | <b>July 1st</b>                      |
| <b>Taxable Status Date</b><br><b>Exemption Filing Deadline</b>        | <b>March 1st</b>                     |
| <b>Tentative Roll Filed</b>   | <b>May 1st</b>                       |
| <b>Grievance Day</b><br><b>May vary in towns with shared Assessor</b> | <b>4<sup>th</sup> Tuesday in May</b> |
| <b>Final Roll Filed</b>   | <b>July 1st</b>                      |

\* in most municipalities

# DO

Explain: Level of Assessment / Uniform Percentage of Value

- **What is it and who selects it?**

LOA – percentage of value used by an assessing unit to calculate assessments for all real property on the current roll

- **Uniform percentage of what value?**

Opinion of Counsel 1-7: (The) full value standard for all property must be based on the same market value period and is the price a willing buyer would pay a willing seller under ordinary conditions for such real property.

# DO

Know the qualifications of a BAR member – Who and what the hell am I dealing with

- A Pulse
- Knowledge of property values
- 18 years old
- U.S. citizen
- Resident of the municipality
- Must take and file an oath of office



# Know that:

- BAR members **must** file a disclosure form for any property in which the Board member has a direct or indirect interest
  - intentional failure to disclose such interest may result in a civil fine for each omission
- Recusal from proceedings in any such case is also required



# **Grievance Day preparation**

# Grievance Day Preparation

- Organizational meeting
  - BAR selects its own chairperson
- Chairperson's role
  - facilitate the meeting, keep order, administer oaths
- BAR plans
  - time and place for hearings
  - administrative tasks – minutes

# Do

- Hold a meeting with the BAR
- Talk about techniques and methods for valuation
- Changes in law, new information
- Volume of complaints to expect

Don't

***Discuss Specific parcels!!!***

# Grievance Day Preparation

- Grievance Day is 4th Tuesday in May in most municipalities
  - local law can be adopted to change that date if the assessor is in more than one town, but no later than 2nd Tuesday in June

# Assessors Rights

- Right to attend all public meetings of BAR
- Right to be heard and present information on the assessment in question
- Right to ask for an adjourned hearing date on a complicated case
- Right to have their assessment considered correct until evidence suggests a change is warranted

# DO:

- Give testimony in defense of your assessment
- Recommend a reduction in assessment
- Stipulate to an assessed value
- Make sure all of your comments are made during the public hearing's. Why?



# DO:

- Keep an open mind,
  - So all persons involved have a full opportunity to make statements, present testimony and produce evidence

# Do Not

- As much as you want to engage aggrieved, don't do it. Address the Chair and remind the Chair that should the aggrieved engage you in a verbal battle that they are obligated to control the meeting.

## Provide Information to Support your value

- Purchase price
- Professional appraisal
- Cost of construction
- Purchase prices of comparable properties



**Presumption of law is that the  
assessors value is **correct****

**Burden of Proof is on the  
complainant to prove otherwise**





**Complainant **must present convincing evidence** that the assessor's judgment is incorrect**



# Do:

## Remind the BAR

- It is not their job re-appraise or inspect each property in question
- BAR must decide if complainant has supported his complaint with evidence presented at a hearing or if the BAR asks for more information

# Do Stipulations

- Prior to grievance day the taxpayer and assessor may stipulate to an agreement of assessed value
  - stipulation must be in writing on grievance form
  - signed by the assessor and the taxpayer
- The BAR is expected to ratify any such stipulation
  - no further judicial review is allowed
- BAR is not required to mail a notice of determination for stipulations

# Grounds for Dismissal of Complaint

## Non-Cooperation or willful neglect:

- willful refusal to appear, provide relevant documents, or answer questions are grounds for **dismissal**
  - the taxpayer is notified that their grievance form is incomplete or lacks information, but fails to correct it
  - the BAR makes a reasonable request for documents or information and the taxpayer refuses or fails to supply it



# Grounds for Dismissal of Complaint

## Non-Cooperation or willful neglect:

- As long as the request is reasonable, the BAR (and not the taxpayer) determines what is relevant

# Powers of the BAR

## **MAY ...**

- leave original assessment unchanged
- lower the assessment
- determine how much to lower it

## **MAY NOT ...**

- raise an assessment
- lower an assessment to less than the amount requested

# Determination Meeting

- After hearing all complaints, the BAR should close hearing and meet in private to make determinations
  - Executive session - not a public meeting
  - assessor /complainant not present
  - no “on the spot” decisions

# Second Meeting of the BAR

- Convened to review assessments made through the **Correction of Error** process (**RPTL 553**)
- Petition is submitted either by the assessor or the County Real Property Tax Director
- Corrects:
  - clerical errors
  - unlawful entries
  - errors in essential Fact
  - omissions
- Defined in **RPTL 550**

# When is the Second Meeting?

- Between July 15<sup>th</sup> (15 days after the filing of the Final Assessment Roll) and not less than 20 days prior to the tax levy
- May have several ‘second’ meetings (prior to school levy, county/town levy and village levy)
  - easier for the taxpayer, more cost effective for the taxing jurisdiction

# Summary and Review

- Presumption of law is that the assessors value is correct until proven otherwise
- The Burden of Proof is on the complainant to prove the basis of complaint with proper evidence
- Objective is to seek out all the facts so that a fair decision can be made



**Questions?**





# Board of Assessment Review

*Training Session*