



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

Mini –Course

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DO

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

DO

- file a tentative assessment roll by May 1st
- 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

Valuation Date	July 1st
Taxable Status Date Exemption Filing Deadline	March 1st
Tentative Roll Filed	May 1st
Grievance Day May vary in towns with shared Assessor	4th Tuesday in May
Final Roll Filed	July 1st

* 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 15th (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