



Suffolk County, New York

ASSESSMENT REVIEW INFORMATION



Hon. Angie M. Carpenter
County Treasurer

330 Center Drive
Riverhead, New York 11901
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Website: www.co.suffolk.ny.us/treas



Office of the Treasurer

Dear Suffolk County Resident,

It is my hope that the information provided in this brochure will be helpful to those who believe the assessment on their property is too high. This guide is provided in an effort to get you going in the right direction. For additional information, please check with your local Town Assessor or the New York State Office of Real Property Services website. Always verify the deadlines as provided in the statutes, and don't hesitate to call your local assessor regarding the assessment placed on your property.

Sincerely,

Angie M. Carpenter
County Treasurer

TAXPAYER INFORMATION FOR ASSESSMENT REVIEW

GENERAL

Property taxes to be collected by a taxing jurisdiction are billed to property owners based on the assessed value as determined by your local Town Assessor. All taxable properties must be assessed at market value or all at the same uniform percentage of market value each year. State Law requires your assessor to include the estimate of the market value of your property on your tax bill. Should you believe that this indicated market value is too high

for your property, meaning higher taxes, you may contact your local assessor to discuss an informal review. A formal review process is also available by filing a complaint, by the third Tuesday in May, to the town's Board of Assessment Review protesting the assessment or an exemption shown on the tentative assessment roll. Also, check for any exemptions you may be eligible to receive which will lower your taxes. Exemptions include Veterans, Over 65, Disability and STAR (School Tax Relief). Contact your local assessor with any questions concerning your assessment or exemptions.*

INFORMAL REVIEW

May 1 in most towns is the date by which the *tentative assessment roll* must be filed, showing assessment information for every property for the current year. You can go to the local assessor's office to review this public record, which contains information on your property. This is a good time to check your property's inventory on file with the assessor, and to ensure it is correct. Should you believe the estimate of the market value to be too high, you may ask your assessor what the basis is for your assessment. After an informal review the assessor may make an adjustment to your assessment that affects the amount of taxes you pay.

FORMAL REVIEW "Who, What, Where and When"

Who may file for this review?

Any owner, purchaser or tenant required to pay the taxes pursuant to a written agreement. Form RP-524 is the application for review that is available from your local assessor, the County Real Property Tax Service Agency in Riverhead or online at <http://www.orps.state.ny.us/ref/forms/pdf/rp524.pdf>

What assessment may be reviewed?

Only the current assessment on the tentative assessment roll may be reviewed. And remember, a separate application should be filed for each separately assessed parcel.

Where must the application be filed?

In Suffolk County, the application must be filed with the Town Assessor or Board of Assessment Review (BAR) in the town where the property is located.

When must the application be filed?

File applications no later than the third Tuesday in May (This is when the Board of Assessment Review meets) for all towns. Village assessments are handled separately, may have different dates and require separate applications. Contact your Village for additional information.

NOTE: Much of this information is available via the Office of Real Property Services (ORPS) webpage (<http://www.orps.state.ny.us/MuniPro>). You are still advised to confirm all dates and information with your assessor.

PROCESS FOR FORMAL REVIEW

The Board of Assessment Review (BAR) meets in public to evaluate assessment reviews. You may attend but are not generally required to do so. After such public hearing, the BAR meets privately to render its decision and thereafter will notify you by mail.

If dissatisfied with the board's decision, there is an opportunity to seek Small Claims Assessment Review, if eligible, or a tax certiorari proceeding in State Supreme Court pursuant to Article 7 of the Real Property Tax Law. Either of these proceedings must be commenced within 30 days of the filing of the final assessment roll or notice.

To be eligible for Small Claims Assessment Review (SCAR), you must own and live in a one, two, or three-family home and use it exclusively for residential purposes, or own vacant land that is not of sufficient size, as determined by your municipality, to contain a one, two, or three-family structure. A seasonal residence can qualify, provided that, during the period it is in use, the owner occupies it. Your local BAR is required by law to notify you where and when to file. Obtain the **RPTL-730 Form**. Form RPTL 730 can also be obtained at the office of the county clerk. SCAR

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petitions are required to be delivered to the clerk of an assessing unit either in person or by certified mail, return receipt requested. If served by personal delivery, the clerk of the assessing unit or "other appropriate person" must furnish the petitioner with a receipt stating the date and time of delivery of the petition.

After your petition is filed, it will be assigned to a hearing officer. The hearing officer contacts you to set a date, time, and place for a hearing. The hearing is informal, but professional. You don't need an attorney. You may authorize someone to appear personally, with or without you, to support your petition. The assessor or other representative may be present or may submit statements supporting the assessment placed on your property. (When you file a petition for SCAR, you waive your right to judicial review of your assessment in State Supreme Court pursuant to Title 1 of Article 7 of the Real Property Tax Law.) If the hearing officer determines that your assessment should be reduced, you should check the assessment rolls to make sure the changes have been made.

If taxes already have been paid on the original assessment, you should receive whatever refund is due from the taxing jurisdiction or the collector of taxes, without having to make application for it. Refunds made within 90 days are made without interest. Refunds made after 90 days bear interest at the rate of one percent a month for each month after the 90-day period.

If not eligible, or if you choose not to use the Small Claims Assessment Review (SCAR), then your attorney can file a petition with State Supreme Court pursuant to Article 7, RPTL. Verify the deadline for filing such a petition.

New York State Office of Real Property Services

Melville Satellite Office
560 Broadhollow Road
Melville, NY 11747
631-777-1785

Website: <http://www.orps.state.ny.us>

HON. ANGIE M. CARPENTER
COUNTY TREASURER

DOUGLAS W. SUTHERLAND
CHIEF DEPUTY TREASURER

DIANE M. STUKE
DEPUTY TREASURER

Telephone Numbers

Tax Hotline	631-852-3000
Administration	631-852-1500
Administration Fax	631-852-1507
Bankruptcies	631-852-1502
Overpayment Refund	631-852-1529
Redemption of Property taken by tax deed	631-853-5900

TOWN ASSESSORS

Town of Babylon 631-957-3014	Mike Bernard
Town of Brookhaven 631-451-6300	James Ryan
Town of East Hampton 631-324-4187	Jeanne W. Nielsen Eugene D. Pasquale Jill Massa
Town of Huntington 631-351-3226	Bryan Monaghan
Town of Islip 631-224-5585	Ronald F. Devine, Jr.
Town of Riverhead 631-727-3200 Ext. 256	Laverne Tennenberg Paul Leszczynski Mason Haas
Town of Shelter Island 631-749-1080	Albert Hammond Barbara Jean Ianfolla
Town of Smithtown 631-360-7560	Gregory Hild
Town of Southampton 631-283-6020	Ed Deyermund
Town of Southold 631-765-1937	Robert I. Scott, Jr., Chairman Darlene Duffy Kevin W. Webster