



NYS BOARD OF REAL PROPERTY SERVICES
COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 09

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Town of Cuba
(city, town village or county)

PART ONE: GENERAL INFORMATION (General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s) Karen Whitford
Day No. (585) 968-1433
Evening No. ()
E-mail address (optional)
2. Mailing address of owner(s) Karen Whitford
363 North Shore Road
Cuba, NY 14727

3. Name, address and telephone no. of representative of owner, if representative is filing application
(If applicable, complete Part Four on page 4.)

4. Location of property
Street address Shore Rd N Village (if any)
City/Town Cuba County Allegany
School District Cuba Rushford

5. Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot 153.-1-5
Type of property: [] Residence [x] Farm [] Vacant Land
[] Commercial [] Industrial [] Other
Description:

6. Assessed value appearing on the roll Land \$ 32,800 Total \$ 67,000

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ 29,665

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY (If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

- 1. Purchase price of property: \$_____
 - a. Date of purchase: _____
 - b. Terms: Cash Contract Other (explain) _____
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____

- 2. Property has been recently offered for sale (attach copy of listing agreement, if any):
 When and for how long: _____
 How offered: _____ Asking price: \$ _____

- 3. Property has been recently appraised (attach copy): When: _____ By Whom: _____
 Purpose of appraisal: _____ Appraised value: \$ _____

- 4. Description of any buildings or improvements located on the property, including year of construction and present condition: _____

- 5. Buildings have been recently remodeled, constructed or additional improvements made:
 Cost: \$ _____
 Date Started: _____ Date Completed: _____
 Complaint should submit construction cost details where available.

- 6. Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

- 7. Additional supporting documentation (check if attached).

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

- 1. The assessment is unequal for the following reason: (check a or b)
 - a. The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
 - b. The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
- 2. The complainant believes this property should be assessed at _____% of full value based on one or more of the following (check one or more):
 - a. The latest State equalization rate for the city, town or village in which the property is located is _____%.
 - b. The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence _____%.
 - c. Statement of the assessor or other local official that property has been assessed at _____%.
 - d. Other (explain on attached sheet).
- 3. Value of property from Part one #7 \$ _____
- 4. Complainant believes the assessment should be reduced to \$ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

- 1. The assessed value exceeds the full value of the property.
 - a. Assessed value of property \$ 67,000
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$ 29,665
 - c. Attach list of parcels upon which complainant relies for objection, if applicable.
- 2. The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
 - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
 - b. Amount of exemption claimed \$ _____
 - c. Amount granted, if any: \$ _____
 - d. If application for exemption was filed, attach copy of application to this complaint.
- 3. Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - a. Transition assessment \$ _____
 - b. Transition assessment claimed \$ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

- 1. Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) _____
- 2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
- 3. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
- 4. Property cannot be identified from description or tax map number on the assessment roll.
- 5. Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Real Property Services. (Attach copy of State Board certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- Class designation on the assessment roll: _____
- 1. Complainant believes class designation should be _____
- 2. The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll

Claimed allocation

— Homestead	\$ _____	_____
— Non-homestead.....	\$ _____	_____

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____(year) tentative assessment roll of such assessing unit.

_____ Date _____ Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

_____ Date _____ Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant’s representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the ____ (year) assessment roll: Land \$_____ Total \$_____

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

_____ Complainant or representative _____ Assessor _____ Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- Unequal assessment
- Unlawful assessment
- Ratification of stipulated assessment
- Excessive assessment
- Misclassification
- No change in assessment

Reason: _____

Vote on Complaint

All concur

All concur except: _____ against abstain absent

Name

_____ against abstain absent

Name

Decision by

Board of Assessment Review

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any)	\$ _____	\$ _____	\$ _____
Exempt amount.....	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead\$ _____ \$ _____ \$ _____

Non-homestead\$ _____ \$ _____ \$ _____

Date notification mailed to complainant _____

Assessment Reduction Rationale: Using the Cuba land rate tables and applying the 15.9 acres results in an assessment of \$29,470 versus \$32,800. We consider the Cuba land rate tables to be invalid because they do not represent the ORPS and NYS Ag and Markets land valuation in this RAR and as a result believe strongly that Portville's land rate table is valid at \$16,705 versus \$32,800. Land should be reclassified 1.0 primary and 14.9 pasture. Barn structure should be valued consistently through the town at \$5 per square foot as the individual property analysis shows. This in turn means that the building portion of the assessment should be reduced from \$34,200 to \$12,960.

Municipality of Town of Cuba				
SWIS:	024889	Tax ID:	153.-1-5	
Tax Map ID / Property Data				
Status:	Active	Roll Section:	Taxable	
Address:	Shore Rd N			
Property Class:	120 - Field crops	Site Property Class:	120 - Field crops	
Site:	Res 1	In Ag. District:	No	
Zoning Code:	-	Bldg. Style:	0	
Neighborhood:	00040 - Lake view	School District:	Cuba-Rushford	
Legal Property Description:	G1 56			
Land Assessment:	2008 - \$16,700	Total Assessment:	2008 - \$46,400	
Total Acreage/Size:	15.90	Full Market Value:	2008 - \$59,500	
Deed Book:	1211	Deed Page:	309	
Grid East:	580130	Grid North:	821980	
Special Districts for 2008				
Description	Units	Percent	Type	Value
Cuba fire prot	0	0	0	0
Land Types				
Type	Size			
Primary	1.00 acres			
Pasture	11.90 acres			
Vineyard	1.00 acres			
Orchard	2.00 acres			

Town of Cuba Neighborhood Code: 40 - Town of Cuba Near Lake Land Type: 01 - Primary			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
0.01	250,000.00	2,500.00	2,500.00
0.25	33,333.00	7,999.92	10,499.92
0.50	28,000.00	7,000.00	17,499.92
0.75	16,600.00	4,150.00	21,649.92
1.00	13,400.00	3,350.00	24,999.92
3.00	25,000.00	50,000.00	74,999.92

Town of Portville Neighborhood Code: 74050 - East Town of Portville Land Type: 01 - Primary			
Upper Size	Per Acre Rate	Incremental Value	Upper Size Value
0.25	28,000.00	7,000.00	7,000.00
0.50	6,000.00	1,500.00	8,500.00
0.75	4,000.00	1,000.00	9,500.00
1.00	2,000.00	500.00	10,000.00
25.00	1,800.00	43,200.00	53,200.00

Primary Acre	1.00	25,000	
First	0.01	250,000	2,500
Next	0.24	33,333	8,000
Next	0.25	28,000	7,000
Next	0.25	16,600	4,150
Next	0.25	13,400	3,350

Primary Acre	1.00	10,000	
First	0.25	28,000	7,000
Next	0.25	6,000	1,500
Next	0.25	4,000	1,000
Next	0.25	2,000	500

Town of Cuba Neighborhood Code: 40 - Town of Cuba Near Lake Land Type: 06 - Pasture (Soil Type P)			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	300.00	300.00	300.00
Pasture	14.90		4,470

Town of Portville Neighborhood Code: 74050 - East Town of Portville Land Type: 06 - Pasture (Soil Type P)			
Upper Size	Per Acre Rate	Incremental Value	Per Acre Value
Per Acre	450.00	450.00	450.00
Pasture	14.90		6,705

Total	15.90	29,470
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Total	15.90	16,705
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Tax Map ID: 153.-1-5
 SWIS: 024889
 Property Address: Shore
 Neighborhood Code: 40
 Owner: Whitford, Karen

	2008	2009	Estimated
Land:	16,700	32,800	16,705
Building:	29,700	34,200	12,960
Total:	46,400	67,000	29,665
FMV:	59,500	67,000	29,665

Estimated Land Value	Primary	Secdry	Resid	Pasture	Tillable	Wood	Waste	Waterfnt	WetInd	Leased	Undev	Total
Assessor Acres:	1.00			14.90								15.90
Probable Acres:	1.00	0.00		14.90				0.00		0.00	0.00	15.90
Estimated Land Value:	10,000	0	0	6,705	0	0	0	0	0	0	0	16,705

Primary Buildings			
Seq	Property Class	Building Style	Square Feet
Total Square Feet:			0
Estimated Building Value @ \$53/SF:			0



Property Improvements									
Seq	Type & Description	Quality	Grade	Year	Square Feet	Rate	Estimated		
1	FB6 2.0 Story General Purpose Barn	3	Normal	1983	2,592	5.00	12,960		
Estimated Improvements Value:							12,960		