



Informal Review Workshop

Guilderland Town Hall

Please Note

- Instructions, materials and forms included in this presentation apply to properties in the Town of Guilderland and to Informal Reviews submitted to the Town of Guilderland Assessor's Office only.
- Owners of properties outside of the Town of Guilderland should contact the Assessor's Office in the municipality where their property is located for information regarding informal reviews.
- Definitions, instructions and materials have been shortened and simplified for the purposes of this presentation.

Purpose of this workshop

- To inform you of the Informal Review process
 - Provide timelines
 - Provide definitions
 - Introduce the forms and information sources
 - Emphasize what should and should not be done
 - What you may expect and the type of response you will receive
 - What the next steps are if you are dissatisfied with the informal results

Purpose of an Informal Review

- This is a method to have your assessment reviewed and potentially reduced.
- According to NYS Real Property Tax Law, the Assessor cannot alter assessments between Town-wide Reevaluations unless certain conditions exist.
- The conditions include construction, demolition, changes to property lines, and judicial review.
- An informal review is a process preceding a formal judicial review.
- An informal review is a written request made by the property owner to reassess the owner's property.

Timeline

Valuation Date:	July 1 of previous year
School Tax Bill:	September 1
Town & County Bill:	January 1
Taxable Status Date:	March 1
INFORMAL REVIEW DEADLINE:	APRIL 1
Tentative Assessment Roll:	May 1
File Grievance	May 1 through Grievance Day
Grievance Day	4 th Tuesday in May
Final Assessment Roll	July 1

Date Definitions

- **Taxable Status Date:** One purpose of this date is to determine if a structure is assessable for the Tentative Roll. Any structure partially or completely existing as of March 1 is assessed.
- **Valuation Date:** The values used to assess in a given year are taken from information, i.e. sales, occurring prior to July 1 of the previous year.

Value Definitions

Market Value: The worth of property or amount property could sell under current market conditions

Full Value: 100% of market value

Assessed Value: Market Value or a percentage of market value

Taxable Value: Assessed value minus any exemptions

Comparable Sales Definition

- **Comparable Sales:** Properties similar to the subject property which sold as arms length sales in the previous 3 years and sold prior to the Valuation Date.
- **Arms Length Sale:**
 - Property sale where buyer and seller freely transfer ownership for an agreed upon price
 - Buyer and seller cannot have any relationship (family, friendship or business)
 - There cannot be any undue influence on either party (foreclosure, short sale, divorce action, estate sale)

Rates Definitions

- **Residential Rate:** The relationship between residential assessments and residential sales prices
 - Assessed Values/Sales Prices

Rates Definitions (continued)

- **Commercial Rate:** The relationship between commercial assessments and commercial sales prices derived from:
 - Assessed Values/Sales Prices
 - The result of the Income and Expense Analyses or some combination of the valuation methods
 - Commercial Rate is based on a town-wide reevaluation or determined by NYS ORPTS sample appraisals (every 4 years)

Rates Definitions (continued)

- **Equalization Rate:** The relationship between Total Assessed Values and Total Full Market Value.
 - Total Assessed Values/Total Full Market Values
- **Uniform Percentage:** Determination by the Assessor as to the Level of Assessment. Usually it is within 5% of the tentative equalization rate.

Informal Review Sample

OFFICE USE: TAX MAP# 38.20-2-1 FINAL 2017 Uniform Percentage: 85%

TOWN OF GUILDERLAND
ASSESSOR'S OFFICE

INFORMAL REVIEW REQUEST OF ASSESSMENT

DATE December 12, 2017

OWNER'S NAME Guilderland, Town of

MAILING ADDRESS PO Box 339, Guilderland, NY 12084-0339

HOME PHONE _____ WORK PHONE (518)356-0339

PROPERTY ADDRESS 451 Rt 146 NEIGHBORHOOD CODE 34

CURRENT ASSESSMENT \$ 84,300 CURRENT MARKET VALUE \$ 99,176

ASSESSMENT REQUEST \$ MARKET VALUE REQUEST \$

NATURE OF COMPLAINT...EXPLAIN BELOW - **ATTACH PROOF**

Where to find information on Final Assessment Roll

STATE OF NEW YORK
 COUNTY - Albany
 TOWN - Guilderland
 SWIS - 013089

2017 FINAL ASSESSMENT ROLL
 WHOLLY EXEMPT SECTION OF THE ROLL - 8
 OWNERS NAME SEQUENCE
 UNIFORM PERCENT OF VALUE IS 085.00

PAGE 3109
 VALUATION DATE-JUL 01, 2016
 TAXABLE STATUS DATE-MAR 01, 2017

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	COUNTY	TOWN	SCHOOL
CURRENT OWNERS NAME	SCHOOL DISTRICT	LAND	TAX DESCRIPTION	TAXABLE VALUE		
CURRENT OWNERS ADDRESS	PARCEL SIZE/GRID COORD	TOTAL SPECIAL DISTRICTS	ACCOUNT NO.			
***** 38.20-1-28 *****						

38.20-2-1	451 Rt 146					
Guilderland Town of	681 Culture bldg	TOWN OWNED	13500 0	84,300	84,300	84,300
PO Box 339	Guilderland 2 013002	21,100		COUNTY TAXABLE VALUE 0		
Guilderland, NY 12084-0339	Frederick	84,300		TOWN TAXABLE VALUE 0		
	S-Rt 146 W-Fortunato			SCHOOL TAXABLE VALUE 0		
	152 Main St					
	FRNT 177.50 DPTH 195.00					
	ACRES 1.00					
	EAST-0599020 NRTH-0984980					
	FULL MARKET VALUE 99,176					

Nature of Complaint

Reasons could include...

- Comparable sales
- Comparable Assessments
- Condition of the property or building
- Differences between the building/property and Town data
- Changes to the property not on Town records

What not to include...

- “I don’t like my assessment, my full value, or my taxes”
- Taxes or tax amounts
- Zillow or Trulio or other electronic estimates of value
- List properties outside the town of Guilderland

Comparable Sales & Information Sources

- List of sales in your neighborhood group
- Guilderland website > Assessors> Reports
- Select residences as similar as possible to your home and property, keep in mind the valuation date.
- You may also check the “Residential Inventory Report”
- Sales and Inventory reports are available on the Assessor’s Office counter and the Town of Guilderland website.
- Do not list sales from all over town unless you have an extremely unique property.
- Do not select properties based solely on the sales price. If the selection has no resemblance to your property, it will not help your case.

Comparable Assessments & Information Sources

- On the Town website, or on our counter, is our Final Assessment Roll.
- If your argument is that other similar homes are assessed lower than you are, you can check the Assessment Roll and the Residential Inventory Report to select and verify similar properties to your own property.

Condition of the property and/or building

- Description of the defects and photos are helpful.
- The issues with the building should only include structural problems. Maintenance or cosmetic problems are not considered reasons to reduce an assessment.
- Most structural issues will have a temporary reduction with a specified time limit. It is expected that repairs or replacement will be done within a reasonable amount of time.

Data Differences

- This would include an in-ground pool that has been filled-in or a garage that has been removed without demo permits.
- Square footage differences are more complicated.
 - Outside measurements are used, not inside.
 - Finished basements which have rooms, bathrooms, and/or are of the same quality finish as the rest of the house are considered living area.
 - Three and four season rooms are considered living area
 - Finished bonus rooms, stairways, hallways, and closets are all part of living area.

Information sources

- Available on our counter and also posted to the Assessor's section of the Town website
 - Final Assessment Roll
 - Cross-references
 - Residential Inventory
 - Residential Sales reports
 - Blank Informal Review forms
- If you need a copy of your deed, our office may provide a copy if purchased after 1980.

Expectations

I am sure all of you expect to have your assessments reduced and by the amount each property owner requests. I examine property individually. I will look at all the information available and assign the best assessment based on my review.

Response to the Informal Review

- Letters will be mailed out near May 1st
- The letter is a NYS prescribed response that will only show last year's assessment, the new assessment, and any change amount.
- Reasoning will not be in the letter.
- The letter will have information regarding your next step.

Next Step: Greivance Day

- Grievance Day is the 4th Tuesday in May. Forms to be submitted are available on the NYS ORPTS website, our town website, and in the Assessor's office.
- You may submit the form, backup information, and copies between May 1st and Grievance Day.
- The Grievance Board must have the original application in their hands by the end of day on Grievance Day.

Next Step after Grievance: Small Claims

- Small Claims can be filed between July 1st and July 31st.
- Small claims is filed at
 - Albany County Clerk's Office
 - Albany County Dept. of Finance
 - Town of Guilderland Clerk's and Assessor's offices
 - School District Office
- It is limited to owner occupied residences.
- The reductions are limited.

Alternative to Small Claims: Certiorari

- Can be filed between July 1st and July 31st.
- Must be filed at Albany County Supreme Court.
- See an attorney.

Informal Review Summary

- Deadline is April 1st to submit completed Informal Review Form. Include with the signed form any supporting documents.
- Response to your Informal Review request will be a letter mailed near May 1st.
- The step following Informal Review is the formal Grievance - Grievance Day is the 4th Tuesday in May.