



# Complaint on Tentative State Equalization Rate for Villages

**Please print or type; you must fill out this form in its entirety.**

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I, \_\_\_\_\_, \_\_\_\_\_  
Name Title of chief executive officer or legal representative

hereby complain and object to the tentative State equalization rate (and tentative class equalization rate, if applicable) established for the final assessment roll completed in the year \_\_\_\_\_ for the village of:

\_\_\_\_\_, \_\_\_\_\_  
Name of village County

\_\_\_\_\_  
Signature of chief executive officer or legal representative Date

If a legal representative is filing this complaint, please complete the following address section:

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
Street address City State ZIP code Phone number

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## Does a representative of your village plan to attend the rate hearing?

Yes  No

Attendance at the hearing is not required nor is it necessary to attend a hearing to file a complaint. No new information, objections, or documentation may be received at the hearing, nor will staff respond to the complaint at the hearing. Village officials may make oral comments at the hearing amplifying material submitted with the complaint.

This complaint form and supporting documentation must be mailed or served at least five days before the hearing date to:

**NYS TAX DEPARTMENT  
ORPTS-EXEC  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0801**

If the village is an approved assessing unit, this complaint will be deemed to be a complaint against both the tentative State equalization rate **and** the tentative class equalization rates unless otherwise specified.

Late documentation will not be accepted. Please refer to the *Notice of Tentative State Equalization Rate* which specifies the rate complaint submission deadline. Attach specific supporting documentation for each objection in accordance with 20 NYCRR Subpart 8186-15. If written objections are not filed, the tentative state equalization rate will be made final without change.

## Tentative Equalization Rate Objection

Year \_\_\_\_\_ Village \_\_\_\_\_ SWIS code \_\_\_\_\_

Mark as many boxes as are appropriate.

**1. Objection to ORPTS aggregate full value** (from *Data Report 1*)

ORPTS opinion of full value \$ \_\_\_\_\_ as of valuation date

Complainant's opinion of full value \$ \_\_\_\_\_ as of valuation date

*(Attach supporting documentation.)*

Valuation date in most villages is January 1 of the year **preceding** the year in which the final assessment roll was completed. The exceptions are Kiryas Joel and Bronxville, where valuation date is July 1 of the year preceding the year in which the final assessment roll was completed.

**2. Objection to sale used as sample parcel observation**

**A. Remove/Correct sale** (from *Data Report 4*) - number of sales \_\_\_\_\_

*(Attach Form RP-5023.1, Tentative State Equalization Rate Sale Objection for Villages, along with supporting documentation.)*

**B. Add major type "A" sale** - number of sales \_\_\_\_\_

*(Attach Form RP-5023.1, along with supporting documentation.)*

**3. Objection to appraisal used as sample parcel** (from *Data Report 4*)

number of appraisals \_\_\_\_\_

*(Attach Form RP-5022.1, Tentative State Equalization Rate Appraisal Objection for Villages, along with supporting documentation.)*

**4. Objection to current year appraisal**

State-owned land

Other isolated property

*(Attach supporting documentation.)*

**5. Objection to Assessor's Report data**

*(Attach supporting documentation.)*

**6. Other objection (rule, law or procedure non-compliance)**

*(Attach supporting documentation.)*