

CITY OF BUFFALO ASSESSMENT GRIEVANCE PROCESS

The Department of Assessment and Taxation annually reviews all properties within the City and compares each property to valid sales to determine if the assessments are reflective of the local real estate market. The City assesses at market value, therefore, assessments should be within the range of value that a property could sell for on the open market. Sales information is available at City branches of the Public Library, the Main Library and the Assessors' Office. Sales data, property inventory, assessed values, challenge forms and instructions are available on the City of Buffalo website, <http://www.buffalony.gov>. Click on City Departments, Assessment and Taxation.

- Filing dates are **DECEMBER 1, 2018 – DECEMBER 31, 2018**. Original signed and dated applications must be **RECEIVED** in the DEPARTMENT OF ASSESSMENT AND TAXATION, 101 City Hall, 65 Niagara Square, Buffalo, NY 14202 on or before close of business at 4:30 p.m. on **December 31, 2018**. **WE DO NOT ACCEPT FAXED OR EMAILED APPLICATIONS.**
- **State law assumes the assessment is correct.** Therefore, the property owner **must prove that their estimate of value is correct.** Written evidence supporting the lower value **MUST** be provided in order for a reduction to be considered. **FAILURE TO PROVIDE DOCUMENTATION OR TO COMPLY WITH REQUESTS OF THE BOARD OF ASSESSMENT REVIEW CAN RESULT IN DISMISSAL OF THE GRIEVANCE.**
- **Grievance forms may be obtained** by visiting the Department of Assessment and Taxation at the above address or by calling 716-851-5772. Grievance forms and instructions are also available on the City's website at the link provided above.
- **A SEPARATE FORM MUST BE USED FOR EACH PARCEL BEING CHALLENGED.**
- The following form items must be completed and supporting documentation must be provided for the Board of Assessment Review to consider the challenge. Please **fill in completely** Part 1, Items 1, 2 (3 if a representative is chosen), 4, 5, 6 and 7. Part 2 items relevant to specific property. Part 3 items relevant to specific property. Complete Part 4 if authorizing someone to represent you. Part 5, **do not forget to sign and date your challenge form.**
- If you wish to **appear in person before the Board of Assessment Review**, you must check the box that says **HEARING** or write HEARING in the space on the FRONT of the form next to Item #6. **THERE IS NO RESCHEDULING OF HEARINGS. If you do not request a HEARING, your challenge will be processed as a non-hearing on papers only.** You may choose to submit your form and documents for a non-hearing (non-appearance) review by checking the non-Hearing box or writing non-Hearing next to Part 1, Item #6.
- Once your form is submitted you may be scheduled to appear before the Board with very little notice. **THERE IS NO RESCHEDULING OF HEARINGS**, therefore, **if you are unable to appear on certain days please attach a note to the FRONT of the challenge form listing days you are not available to appear.** The Board meets during January and the first week of February.
- If you request a hearing, you will be notified by mail at the address supplied on the grievance form, of the date and time of your hearing.
- Results of the assessment challenges are mailed **March 1st** to the address provided on the form.

Some **types of proof for residential owner-occupied** properties are:

- **Survey** if purchased in last 3 years; copy of a recent **purchase offer**; **photographs** of kitchens, baths, attics, exteriors, and similar properties; copy of current **insurance policy**; copy of a recent **appraisal** if recently mortgaged or refinanced.

Some **types of proof for income or non-residential** properties are:

- Current **leases**; **rent rolls**; **income & expense** statements; **appraisals** from last 3 years for mortgage or refinance; current **insurance policy**; **purchase contract** offer from last 3 years; **photographs, survey** if purchased in last 3 years.

DO NOT SUBMIT ORIGINAL DOCUMENTS; MATERIALS WILL NOT BE RETURNED