

## **CITY OF BUFFALO ASSESSMENT GRIEVANCE PROCESS**

Pursuant to the current novel coronavirus pandemic and rising rates of transmission, the Board of Assessment Review (BAR) and the Department of Assessment & Taxation have made some changes to the BAR Grievance process. Any questions can be directed to (716) 851-5733, Option 1.

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 data, property inventory, assessed values, grievance forms (RP-524) and instructions are available on the City of Buffalo website, <http://www.buffalony.gov>. Click on City Departments, Assessment and Taxation.

- **Grievance Filing Period - DECEMBER 1, 2020 – DECEMBER 31, 2020.** Original signed and dated applications must be **RECEIVED (not postmarked)** by 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, 2020**. To hand deliver, a drop box for the department is located inside the Elmwood Avenue entrance (rear of building) of Buffalo City Hall. **WE DO NOT ACCEPT FAXED OR EMAILED APPLICATIONS.**
- **Grievance forms and instructions may be obtained** by visiting the City's website at the link provided above or by calling 716-851-5733, Option 1. Due to concerns of the spread of the novel coronavirus, grievance forms will not be available at our office.
- 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. Please include your phone number and email for our office to contact you during this process.**
- **A SEPARATE FORM MUST BE USED FOR EACH PARCEL BEING CHALLENGED.**
- **State law assumes the assessment is correct.** Therefore, property owners **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.**
- **Board of Assessment Review Hearings** - Due to the current novel coronavirus pandemic and rising rates of transmission, all hearings will be held virtually. You are required to submit any evidence via mail or drop box with your application so it can be scanned and distributed to all Board of Assessment Review members prior to your hearing.
- If you wish to **have a virtual hearing 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. **Due to the volume of hearings to be heard, THERE IS NO RESCHEDULING OF HEARINGS.** If you **choose not to 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 on papers only) 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 virtual hearing. The property owner or their representative will join the meeting via phone call or by computer using the Webex meeting information provided to them in the hearing notification letter. Those choosing to join by computer will need to download the Webex Meeting software prior to your scheduled hearing. If joining by phone you need just to dial the number provided and enter the meeting ID number when prompted.
- Results of the assessment challenges are mailed **March 1<sup>st</sup>** 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**

**THIS INFORMATION MAY BE SUBJECT TO CHANGE DUE TO DEPARTMENT REQUIREMENTS OR NYS EXECUTIVE ORDER**

---

**Department of Assessment & Taxation**  
City Hall Room 101, 65 Niagara Square, Buffalo, New York 14202  
Telephone: (716) 851-5733 – Business Hours: 8:30 AM to 4:30 PM