



**Department of
Taxation and Finance**

OFFICE OF REAL PROPERTY TAX SERVICES

2025 State Equalization Rate Complaint Process for Cities, Towns and Certain Villages

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This booklet explains the 2025 state equalization rate complaint procedures for cities, towns and homestead villages (Mineola, Great Neck, Lake Success, Russell Gardens, Westbury, Williston Park, Farmingdale, Sea Cliff, Piermont and Sleepy Hollow) when a tentative rate is determined. If the Office of Real Property Tax Services confirms the locally stated level of assessment (LOA), then the LOA is established as the Final Equalization Rate and no complaint may be filed.

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The State Equalization Rate Process for Cities, Towns and Certain Villages - An Overview

Informal Review Occurs

City or Town Participates in the Pre-Decisional Collaboration (PDC) Process with Regional Staff to Analyze the Market Place and Condition of Assessments for the Purpose of Preparing the Current Assessment Roll and Prior to Rate Being Established. They have the opportunity to Share Their Own Analysis and to Review the Following Items: Sale Data, Market Trend Areas, Aggregate Adjustment Factors, Appraisals, Sales Ratio Study and/or CAMA Ratio Study.



Formal Process Begins

Office of Real Property Tax Services (ORPTS) Examines the Accuracy of the Level of Assessment (LOA)



LOA is Confirmed



No complaint can be filed



ORPTS Establishes Final Equalization Rate



LOA is Not confirmed.



ORPTS Establishes Tentative Rate, Sets Hearing Date and Sends Notice to City/Town



City or Town May File Complaint



No complaint Filed



Complaint Form and Documentation Due No Later than **5** Days Prior to Hearing



Rate Hearing Held (Attendance not Required) At Least **25** Days After Rate Notice Sent



ORPTS Reviews City or Town Complaint Documentation



ORPTS Recommends Final Rate to State Board and Notifies City or Town Prior to Board Meeting



State Board Reviews ORPTS Recommendation



STATE BOARD ESTABLISHES FINAL EQUALIZATION RATE

INTRODUCTION

The 2025 state equalization rates for cities and towns represents the ratio of assessed value on the 2025 assessment roll to the full value of the municipality as of July 1,2024. For the municipalities where the LOA could not be confirmed, the tentative equalization rates will be established after the tentative roll has been received. The final equalization rates will be established after the final roll has been received. The final 2025 equalization rates will be used by most school districts in the apportionment of the 2025-2025 tax levy in September 2025 and for the apportionment of county taxes by most counties in January 2025.

In the determination of the tentative 2025 equalization rate the Office of Real Property Tax Services (ORPTS) will review the level of assessment (LOA) stated on the tentative assessment roll. If ORPTS confirms the LOA as being within prescribed tolerances, then the LOA becomes the final equalization rate for the municipality. If ORPTS cannot confirm the LOA for the municipality then ORPTS develops an independent estimate of the full value and tentative equalization rate for the municipality.

The procedures for determining 2025 equalization rates are similar to the 2024 equalization rate procedures and are available on the ORPTS web site at:

<http://www.tax.ny.gov/research/property/legal/procedures/index.htm>

The changes from the 2024 procedures include the following:

- 1) The 2025 rate products for cities and towns will be based on a valuation date of July 1,2024. The 2025 state equalization rate will represent the ratio of assessed value on the 2025 assessment roll to the July 1, 2024 full value of these municipalities.
- 2) The measured roll for a reassessment municipality will be the, 2022, 2023, 2024, or 2025 reassessment; whichever is the most recent reassessment.
- 3) The measured roll for new appraisals will be the 2023 assessment roll.
- 4) For measured rolls that are earlier than 2025, the aggregate full value for each major type will be adjusted to a July 1, 2024 aggregate full value.
- 5) Where a sales ratio study or a CAMA ratio study is used for the residential class, the full value will be as of July 1, 2024 and the measured roll will be the 2024 assessment roll.
- 6) For a village school assessing unit that has completed a recent reassessment, the value is determined in accordance with the Market Value Procedures for the 2025 State Equalization Rates for Cities, Towns, Village Homestead Assessing Units and Counties.

THE ADMINISTRATIVE REVIEW PROCESS FOR CITIES, TOWNS and Certain Villages

The process used to determine a state equalization rate and provide for an administrative review is specified in RPTL Article 12, 20 NYCRR 8186-15 and the Market Value Procedures for the 2025 State Equalization Rates for Cities, Towns, Village Homestead Assessing Units and Counties. The process consists of two parts: the Informal Process and the Formal Process.

Informal Part of Process

Review of Data Used to Compute the Rate

The 2025 state equalization rate is computed using, to the fullest extent possible, 2021 through 2025 reassessment derived full values, sales ratio, CAMA ratio studies, market adjustment factors, and/or quantity change factors. Where full values from these sources are not available, sale and appraisal observations are incorporated into the equalization rate. Sales are used only in Major Type A. Appraisals may be used in all Major Types. Whichever method is used, the assessing unit is encouraged to participate in the pre-decisional collaboration (PDC) process with ORPTS regional office staff to discuss the preliminary data that will be used in the rate computation.

The assessor is strongly encouraged to meet with regional staff. The goal of the informal review process is to resolve value differences in the preliminary equalization rate data **before** the tentative rate is established and the formal rate review process begins. Experience has shown that full use of the informal review process reduces the volume of rate complaints, thereby eliminating unnecessary work for local officials and ORPTS staff.

Formal Part of Process

Determination of a Tentative State Equalization Rate where the LOA is not confirmed:

ORPTS examines the accuracy of the LOA. If the LOA is NOT within 5% tolerance level, then ORPTS establishes the tentative state equalization rate. Once the rate is established, the rate is sent to the chief executive officer, assessor and county director of real property tax services; materials are sent to the chief executive officer and assessor of the assessing unit and the county director of real property tax services at least 25 days before the specified hearing date. Below is a list of the information provided:

Notice of Tentative State Equalization Rate – This is sent to the chief executive officer and assessor. The notice includes a statement of the tentative state equalization rate, identification of the roll for which the state equalization rate has been established, the percentage difference between the tentative state equalization rate and the assessing unit’s LOA, the date, location and time of the scheduled rate hearing and the deadline for submission of a complaint with supporting documentation. The notice also identifies the date of the State Board meeting at which a complaint filed by an assessing unit will be reviewed and final determinations established. The chief executive officer and the assessor are notified if this date changes.

Equalization Rate Data Reports – These are sent to the assessor and county real property tax director. This is the data used or generated in the computation of the tentative state equalization rate. An overview of these reports is in the last section of this booklet. An explanation of the data reports can be received by contacting Equalization Support Services; see the “Who to Contact” page at the end of this booklet.

Complaint Form – This is sent to the chief executive officer. If you wish to file a complaint, this form must be completed and signed by the chief executive officer or legal representative of the assessing unit; it **must** be accompanied by supporting documentation. Complaint forms and instructions are included in this booklet.

Report of the Percentage Change in Full Value – This is sent to the chief executive officer, assessor and county director. This report shows all the state equalization rates that have been established to date for the municipalities in a county as well as the percent change in the estimate of full value from the previous equalization rate data for each municipality.

Establishment of the Final State Equalization Rate – No Complaint Filed

After the hearing date, if no complaint has been filed, staff establish the tentative state equalization rate as the final state equalization rate. A Certificate of Final State Equalization Rate and Report of the Percentage Change in Full Value are sent to the chief executive officer and assessor of the assessing unit as well as to the county real property tax director.

Filing a Complaint and Written Objections

Whatever the outcome of the PDC process, if the LOA is not confirmed then a tentative state equalization rate will be established. An assessing unit may obtain administrative review of the tentative state equalization rate by serving on the Commissioner of Taxation and Finance, either in person or by mail, a complaint with supporting documentation. The complaint must be filed at least five days prior to the date specified for the hearing. The complaint and documentation should be sent to:

Assistant to the State Board
New York State Department of Taxation and Finance
ORPTS-EXEC – Wade Road
W. A. Harriman State Campus
Albany, New York, 12227-0801

The complaint form (RP-6085 (03/18)) is a two-sided form. It must be typewritten or printed clearly in ink and signed and dated by either the chief executive officer or legal representative of the assessing unit. Copies of the official complaint and objection forms are included in this booklet.

Both sides of the complaint form must be completed. In addition, the complaint form must be accompanied by specific written objections and supporting documentation as required by 20 NYCRR 8186-15.2. Please refer to the *Notice of Tentative State Equalization Rate* for the deadline for submission of the complaint form and documentation. The deadline for filing the complaint form with supporting documentation is five days prior to the rate hearing (at least 20 days after the notice of tentative state equalization rate was sent).

Upon written request from the chief executive officer, legal representative, or assessor of an assessing unit, the Commissioner of Taxation and Finance or his/her designee may allow additional time for submission of objections. In order to be granted an extension, the written request must be received prior to the deadline for submission of the complaint and supporting documentation; that is, five days prior to the hearing. Request should be forwarded to the Assistant to the State Board at the above address. In accordance with 20 NYCRR 8186-15.3, the request must demonstrate that extraordinary, unforeseen and unavoidable circumstances have occurred subsequent to the establishment of the tentative state equalization rate that precludes the assessing unit from submitting documentation in a timely manner. Additional time will be considered only in these situations.

Hearings

Hearings are held before a representative of the Commissioner of Taxation and Finance located at W. A. Harriman State Campus. Attendance at the hearing is not required, nor is it necessary to attend a hearing to file a complaint. Municipal officials may make oral comments at this hearing amplifying material submitted with the complaint. A stenographic record will be made of the hearing. No new complaints, objections or documentation may be

received at the hearing, nor will staff respond to the complaint at the hearing. Please indicate on the form RP-6085 if representatives for your municipality will make an appearance.

Review of Objections and Supporting Documentation

Upon receipt of the complaint and supporting documentation, the documentation is forwarded to appropriate staff for review and response. In order for specific objections to be reviewed, the assessing unit must provide the appropriate forms and supporting documentation. If this information is not provided, the objection will not be reviewed.

Staff reviews the assessing unit's objections and supporting documentation, determines what objections will be investigated, and prepares responses to those objections. When complete, the Complaint Review Panel reviews staff's responses to ensure that they are in compliance with statute and the rules and procedures. The Complaint Review Panel consists of staff members within the Office of Real Property Tax Services. Once the Complaint Review Panel completes its review, staff will recommend a final state equalization rate to the Commissioner of Taxation and Finance.

Proposed Findings and Determinations; State Board Approval

Proposed findings and determinations, along with the staff responses, are prepared for review by the State Board.

Staff recommends a final state equalization rate to the State Board for consideration at its next meeting and notifies the assessing unit of their recommendation prior to the meeting. The findings and determinations are prepared for the Board's consideration only, so they cannot be made available to the assessing unit until the State Board adopts them or finds and determines otherwise.

The notice of the tentative state equalization rate includes the date of the State Board meeting at which a complaint filed by an assessing unit is scheduled to be reviewed. The chief executive officer and the assessor are notified if this date changes. If attendees wish to be placed on the Board Meeting Agenda, please notify the Assistant to the State Board. See the "Who to Contact" page at the end of this booklet for an address and telephone number.

The State Board reviews the proposed findings and determinations as well as the recommended final state equalization rate. If acceptable to the Board, the Board approves its findings and determinations and establishes the recommended rate as final.

Establishment of the Final State Equalization Rate – Complaint Filed

When review of the complaint is complete, the State Board, at a Board meeting, establishes a final state equalization rate. The following information is subsequently sent:

Revised Equalization Rate Data Reports – these are sent to the assessor and the county real property tax director. If the review of the complaint results in a change to the data, revised data reports are provided. Equalization rate data is only provided if changes are made as a result of the complaint.

Certificate of Final State Equalization Rate – this is sent to the chief executive officer and the assessor. The certificate includes the final state equalization rate and the date the rate was established.

Findings and Determinations – these are sent to the chief executive officer, the assessor, and the county real property tax director. These are legal documents that describe the sequence of events throughout the administrative review process. Included within are reports that address the objections submitted by the assessing unit as well as the results of staff's investigation. Copies are also sent to the legal representative of the assessing

unit if a legal representative filed the complaint. Please note, these documents cannot be provided to the assessing unit until **after** the State Board has reviewed them and made a determination on the equalization rate.

PREPARING COMPLAINT DOCUMENTATION – INSTRUCTIONS

General Requirements

When a complaint is filed, it is necessary to support your opinion of the equalization rate. The documentation that must be submitted in support of the objections is stated in 20 NYCRR 8186-15. Any documentation that is not submitted in accordance with the rules is not reviewed.

The rules also require that a complainant present their opinion of value and provide documentation to support that value, whether it is an aggregate municipal full value, a market adjustment factor, an appraised value for an observation or a sale used as an indicator of parcel value in a sampled assessing unit or in a sales ratio study. Rather than objecting to the various data elements that ORPTS used in the determination of its full value, **the complainant must provide an opinion of value and demonstrate how the accompanying documentation supports that opinion of value.**

Which Forms to File

Objections must be indicated on side two of the Complaint Form RP-6085 (03/18). In addition, if there is an objection to an observation that was appraised by staff of the Office of Real Property Tax Services, the 2025 Tentative State Equalization Rate Appraisal Objection form RP-5022 (03/17) must also be submitted. If there are objections to sales that were used as 2025 full value observations or sales used in a sales ratio study, or if additional sales are submitted for consideration, the 2025 Tentative State Equalization Rate Sale Objection form RP-5023 (03/17) must be submitted. Please use only the forms designed for a 2025 tentative state equalization rate objection. Copies of the 2025 Tentative State Equalization Rate objection forms are included in this booklet.

Detailed instructions for completing these forms are provided in this section. The instructions should be followed carefully to ensure that your objections meet the requirements in the rules. All entries on the forms must be typewritten or printed clearly in ink. Questions regarding completion of these forms may be directed to the appropriate staff listed on the “Who to Contact” page at the end of this booklet.

The 2025 Tentative State Equalization Rate Complaint Form RP-6085 (03/18) Instructions

Staff from each assessing unit that is filing a complaint **must complete both sides of this form**. On side two, check the box to the left of each category where there is an objection.

In all instances, please supply the complainant's opinion of the equalization rate for the assessing unit.

The full value indicated in an objection should represent the quantity of property on the 2025 assessment roll valued as of July 1, 2024.

Residential Ratio

The full value estimate used for the residential ratio is the average of the full values estimates that are available for Major Type A. The Major Type A full value may have been determined with one or more of the following methods; appraisals, Sales Ratio study, CAMA ratio study, LOA (Level of Assessment) acceptance, or adjustments to prior year full value estimates.

Aggregate Adjustment Factors

If the complainant objects to the aggregate adjustment factors used by ORPTS, the complainant must state the Major Type factors objected to and provide analysis and documentation supporting alternate aggregate adjustment factors for these Major Types.

Other

If the complainant objects to the aggregate full value for other reasons the documentation may include, but is not limited to, the following types of information. The complainant must demonstrate how this information was used to arrive at their aggregate full value as of the July 1, 2024 valuation date.

- Explain the stratification of the assessment roll (ORPTS stratification methodology may be used, or if providing a locally determined stratification, please explain why and how the roll is stratified, and also what, why and how the data relates to the full value valuation date).
- Description of land valuation procedure and unit prices (land schedule, if applicable)
- Sales listings (valid sales of residential, commercial/industrial, and vacant/farm properties which support a full value as of the valuation date of the equalization rate). The time period must be identified and an explanation provided as to how the sales were adjusted for time. The complainant must also explain how the sales are "trimmed" (edited) and whether the sales fill all strata. For sale verification purposes, please provide the SWIS Code and Deed Book/Page number.
- Description of all valuation methodologies used and accompanying documentation, including at least one of the following approaches:
 - o Cost Approach
 - Base Cost Table (include identification of source)
 - Depreciation schedule

- o Market Approach
 - Valuation Model (supply at least one of the following):
 - sales adjustments (time, physical characteristics)
 - regression coefficients
 - feedback coefficients
 - component unit values
 - commercial/industrial market unit factors
- o Income Approach
 - Commercial/industrial income factors including:
 - gross income per unit
 - vacancy rates
 - expense ratios
 - capitalization rates
 - Income and Expense source data (if available)
- Valuation neighborhood maps (if applicable)
- Advisory appraisals:
 - o statement as to whether utility advisory appraisals were used
 - o statement as to whether commercial/industrial advisory appraisals were used
- Field Review:
 - o List or file of predicted values (if available)
 - o Access to review documents
 - o List (or file) containing informal hearing changes
- Assessment Roll:
 - o List of parcels with court-ordered assessments (if any)
 - o List of Board of Assessment Review changes

If the complainant, as part of the submitted documentation, provides 25 or more sales, the sales should be submitted in a computer readable format. Acceptable computer formats other than RPS Version 3 or Version 4 are SPSS, .dbf, and Excel. If you wish to submit another file format, please telephone your regional director or customer relationship manager to discuss what you plan to submit. Telephone numbers are listed on the “Who to Contact” page at the end of the booklet. If data is being submitted in an RPSV3 format, two computer files are required – the RPS995T1 sequential file and the RPS060I1 library file. If an RPS Version 4 format database is provided, please send RPS.db and RPS.log files.

If there are objections to sale observations used in a sampled assessing unit, the same form RP-5023 (03/17) must be used to request corrections, removal or addition of sales. The number of sales in each objection category should be entered on form RP-6085 (3/18). The letter “S” to the left of the ORPTS parcel ID number on Data Report 4 indicates sales used as observations. A sale objection form can be found in the back of this booklet.

Objections may be made to appraisals used as observations. The number of appraisals objected to should be entered on form RP-6085 (03/18). The letter “A” to the left of the ORPTS parcel ID number on Data Report 4 indicates an appraisal parcel observation. Support for alternate value(s) must be submitted using the Tentative State Equalization Rate Appraisal Objection form RP-5022 (03/17). The RP-5022 (03/17) form must be submitted for each appraisal observation objection. An appraisal objection form can be found in the back of this booklet.

Objection to Current Year Appraisal (from Data Report 5)

Any objections to current year appraisals (taxable state-owned land or special isolated properties) are to be identified in this section of the form. If any current year appraisals were completed for an assessing unit, they will be identified on Data Report 5 as well as at the bottom of Data Report 1 of the 2025 equalization ratedata. Objections must be accompanied by sufficient documentation to support a different value.

Objection to Assessor’s Report Data

Objections to the assessor’s report data must be accompanied by a revised assessor’s report that meets the requirements of 20 NYCRR 8193-4. An objection to the assessor’s report data for a year earlier than 2025 must identify the year of the assessment roll for which an incorrect assessor’s report was filed and the specific parcel(s) in question. A detailed explanation of the correction must also be provided.

Other Objections (Rule, Law or Procedure Non-compliance)

Any objection, used as an observation, alleging a violation of law, rule or procedure that is not specific to an appraisal or sale should be described here. The objection must identify the law, rule or procedure that was violated and provide a detailed explanation.

The 2025 Tentative State Equalization Rate Sale Objection Form RP-5023 (03/17) Instructions

This form is used to supplement Section 1B, “Objection to sales used in a Sales Ratio Study or Sample Observations,” on side two of the Complaint Form RP-6085 (03/18). It is important to note that the methodology used to determine an equalization rate for an assessing unit will dictate whether a complaint is directed toward sample observation sales or sales ratio analysis sales. Record the number of additional pages, if necessary, in the bottom left corner of the form.

Information requirements for all sale objection forms submitted

If there is an objection to the use of a particular sale, the sale information is incorrect, or the complainant wishes to add a sale, the following information is required:

- SWIS Code for the assessing unit where the sale property is located
- If removing or correcting a sale, ORPTS Parcel ID Number for the sale (found on Data Report 4 for sample observations only)
- Deed Book/Page number for the sale (found on Data Report 4 or Data Report 4 – Sales Ratio)
- Section-block-lot number for the parcel that sold
- If removing or correcting a sale, check the appropriate box under the column entitled “Requested Action”.
- If removing or correcting a sale, identify the basis for the objection by checking the appropriate box under the column entitled “Basis for Requested Action”; or if adding a sale, by filling in the box “Basis for Addition”.

Removal/Correction of Sale

The ORPTS Parcel ID# is required only for the removal/correction of sales used as sample observations. This number can be found on Data Report 4. Enter the Deed Book/Page and the parcel section-block-lot designation in the appropriate spaces on the form.

An objection may be made to the market value of a sale parcel. **The market value is the sale price adjusted to a July 1, 2024 valuation date.** An alternate time adjustment analysis and supporting documentation must accompany the complaint.

Requested Action is a Correction Only (to a sale used as an observation or in a sales ratio study)

Examples of corrections are:

Correction: Incorrect Assessment
Basis: Check “Other” box on form
Documentation: Provide a copy of the page from the measured roll that shows the observation, the assessed value, and the year the assessment roll was filed.

Correction: Incorrect Sale Price
Basis: Check “Sale Price” box on form
Documentation: Only a document signed by a party to the transfer is acceptable in order to record a change to the reported sale price.

Correction: Incorrect Market Value (sale price adjusted to a 7/1/2024 valuation date)
Basis: Check “Market Value” box on form

Documentation: Provide an alternate time adjustment analysis for the sale.

Correction: Incorrect Amount of Personal Property
Basis: Check “Other” box on form
Documentation: Only a document signed by a party to the transfer is acceptable in order to change or report that personal property was included in the sale price. The corrected amount of personal property would be subtracted from the sale price resulting in an adjusted sale price that reflects the realty only.

Requested Action is to Remove a Sale as an Observation or from a Sales Ratio Study

For removal of a sale based on the following items, only a document signed by a party to the transfer is an acceptable form of documentation:

- Sale Price is less than \$10,000, unless the assessor and ORPTS agree to its use (20 NYCRR 8191-4.1);
- Personal property when subtracted from the sale price results in a value less than \$10 (for example, a receipt for the sales tax paid on personal property is acceptable documentation, since this type of sale is taxable in New York);
- Sale between relatives or former relatives;
- Sale between related companies or partners in business;
- One of the buyers is also a seller;
- A government agency or lending institution is a party to the sale;
- The deed is not warranty or bargain and sale;
- Less than fee interest is conveyed – For example: life estate, seller retains mineral, or other rights;
- Sale of a business is included in the sale price;
- More than one year (365 days) between contract date and date of sale;

- The date of sale is **not** within the appropriate time frame.
- The date of sale was reported incorrectly.
- Condition(s) of Transfer = “I” (other unusual factors). For this condition, the following are acceptable reasons for excluding a sale:
 - o Estate sale and trust sales – a conveyance under powers granted in a will or trust may not represent an arm’s length transaction, particularly if the sale takes place soon after the will has been filed and admitted to probate in order to satisfy the decedent’s debts or the wishes of an heir
 - o A party to the sale is a not-for-profit corporation
 - o Charity, religious, education, subsidized housing, life estate
 - o Forced sale – foreclosure or in lieu of, auction, referee, tax sale, bankruptcy, divorce, judicial order
 - o Substantial personal property/Goodwill business value. 10% or more of full sale price is the amount of personal property not specified
 - o Uninformed buyer/seller where sale price is above or below market – additional rationale needed, such as price/sq.ft. comparison or comparison to other similar properties which have recently sold
 - o Sale price is suspect; for example:
 - Sale of common area for condominium or association
 - Assumed mortgage not reported or cash consideration not reported
 - Prior relations between buyer and seller (i.e., neighbor, friends, tenant/landlord, trade of property, property not offered on open market, special financing, assumed mortgage, cash consideration not reported, contiguous properties)
 - Correction deed required
 - Sale price restricted trust

Requested Action is to Remove a Sale (as an observation or from a sales ratio study) using “Other” as the Basis

Removal of a sale based on the “Other” category requires an explanation that is supported by specific documentation. The “Other” category would be used to address corrections relative to the criteria that must be met in order for a sale to be used as an observation (defined in 20 NYCRR 8191-4.1).

Examples are as follows:

- Property sold is not residential – provide a copy of the page from the measured roll that shows the observation, the property class, and the year the assessment roll was filed.
- Property sold is a condominium – provide a copy of the page from the measured roll that shows the observation, the ownership code, and the year the assessment roll was filed (e.g., a condominium may be

coded as a 210-C on the assessment roll), except in the thirty-eight homestead municipalities where there are not restrictions on the assessments of condominium properties.

- Property sold crosses municipal boundaries – provide a copy of a tax map, a deed, or a copy of the page from the measured roll in each assessing unit which shows the observation, the property class, and the year the assessment roll was filed. The roll information should contain owner’s name or address, which would indicate this is the same property that sold in both assessing units.
- Property sold is part of a parcel – provide a copy of a tax map change notice, a copy of a tax map, a deed, or a combination of documents.
- There has been a “significant” change in the inventory of the property between the taxable status date of the measured city or town roll and the date of sale. A “significant” change for this purpose means a change in inventory which results in either a gain or loss in value of the property of at least 10 percent. This inventory change must have occurred between the date of sale and the taxable status date for the measured roll. Physical changes of which the assessor was not aware until the time of sale, yet occurred sometime other than between the date of sale and taxable status date of the measured roll, are not considered “significant” changes for the purpose of removing the observation from the survey. Examples of documentation that qualify as an inventory change are listed below. Please provide a copy of any of these applicable documents.
 - o a dated building permit;
 - o the assessor’s annual report showing a physical change reported for the property and/or a change made to the assessment of the property on the succeeding assessment roll to reflect a “significant” inventory/quantity change;
 - o a signed statement by the seller confirming that there has been a physical change to the property within the specified time span.
- Examples of documentation that do **NOT** qualify as an inventory change are:
 - o change in assessment due to Board of Review, Small Claims, or court rulings;
 - o change in assessment on the next roll filed after the date of sale without any indication of a physical change to the property;
 - o change explained by a change in grade or re-measure of a property.
- Primary use of the parcel has changed after the sale – provide a signed statement from the buyer or a combination of documents that clearly indicate the change in use. The fact that the buyer of a residential property is a business or other organization is not sufficient reason.

Add Sale (only residential sales can be added)

For a sale to be included as an observation to determine the 2025 full value, it must be an arms-length sale as defined in 20 NYCRR 8185-1.1. The sale must also meet the following criteria as described in 20 NYCRR 8191-3.1 and 20 NYCRR 8191-4.1 and the Market Value Procedures for the 2025 State Equalization Rates for Cities, Towns, Village Homestead Assessing Units and Counties. Enter the municipality's six digit SWIS code, Deed Book/Page, parcel section-block-lot and basis for addition on the form.

- The sale must meet the definition of Major Type A as defined in the Market Value Procedures for the 2025 State Equalization Rates for Cities, Towns, Village Homestead Assessing Units and Counties.
- The inventory of the parcel at the date of sale must be similar to the inventory of the parcel on the measured roll. Any sale with a “significant” physical change in inventory between taxable status date of measured roll and the date of sale should not be added as an observation.
- The sale must be usable for residential assessment ratio purposes.
- The sale must **NOT** be for only part of a parcel.
- The sale must **NOT** be a combination of parcels.
- The sale may **NOT** be in multiple assessing units.
- The primary use of the parcel must remain the same after the sale.
- The full sale price minus personal property must be greater than \$10.
- The total assessed value for the parcel that sold must be greater than zero.

Please review the RP-5217 form for any sale to be added to make sure that the information contained on the form is correct. Please consider whether the sale meets ORPTS definition of an arms-length sale as well as all of the defined criteria. A way to overcome the presumption that a sale is **not** arm's length even though the condition of transfer is checked, is to provide a document signed by a party to the transfer indicating that the full sales price is equal to the fair market value of the property assuming fee ownership. If the RP-5217 form requires correction, documentation must be submitted as described above in the section entitled “Removal/Correction of Sale”.

The 2025 Tentative State Equalization Rate Appraisal Objection Form RP-5022 (03/17) Instructions

This form is used to supplement Section 1C, “Objection to Appraisal Used as Observation,” on side two of Form RP-6085 (03/18). If ORPTS completed appraisals of observations as part of the 2025 market value survey for the complainant’s assessing unit, and the complainant’s opinion of value is significantly different than ORPTS appraised value, this form should be used to submit objections.

Information required on all appraisal objection forms submitted

The following identifying information must be entered for each observation for which documentation is provided to support an alternate value:

- ORPTS Parcel ID Number (found to the left of each observation listed on Data Report 4- Sampled of the equalization rate data). This number must be entered in the bottom right hand corner of the form.
- Roll Identification – enter the full identification number of the observation objected to (found on Data Report 4 – Sampled).
- Owner – enter the owner’s name for the observation (found on Data Report 4 – Sampled).
- ORPTS market value – enter ORPTS appraised value as of the appropriate valuation date. The valuation date is July 1 of the market value year indicated on Data Report 4-Sampled. Enter the complainant’s market value as reported on the assessment roll of the market value year indicated on Data Report 4 -Sampled.
- Complainant’s market value – the appraised value as of the observation valuation date.

If you have any questions regarding the appropriate valuation date, please contact the appropriate staff listed on the “Who to Contact” page at the end of this booklet.

Complainant’s Valuation Support

The complainant must provide documentation to support the alternate value for an observation. One or more of the boxes should be checked to indicate what valuation methodology is being used to support an alternate opinion of value. If the observation objected to is a utility property, or if the objection is to the inventory of the observation, the appropriate boxes must be checked. The blank lines provided in this section of the form should be used to explain the basis for an objection and how the accompanying documentation supports an alternate value. The basis for the objection to the observation may include:

Incorrect valuation as of the survey valuation date: For the alternate value for an observation appraised by ORPTS, documentation for at least one of the three approaches to value must be provided. A statement as to why that approach to value is appropriate is also required. Documentation requirements for the three approaches to value are as follows:

- Market Approach
 - o inventory record for the subject parcel, if different from ORPTS inventory
 - o inventory record for ORPTS comparable sales, if different from the ORPTS inventory

- o additional comparable sales – if additional comparable sales are being submitted, **no more than five sales are permitted**. In order for a sale to be considered, it must be a valid sale as defined by 20 NYCRR 185-1.1. Up to five sales may be identified in the area of the form identified as “Sales submitted in support of complainant’s opinion of market value”. For each sale check the appropriate boxes, whether the sale is of an improved property, is a subject sale and whether RPS inventory for the sale was previously provided to ORPTS. The complainant must also provide the following:
 - SWIS Code and Deed Book/Page
 - section-block-lot
 - inventory record, if other than a subject sale or sale of another appraised parcel. If submitted sale is a subject sale, please indicate by placing a check mark in the box “Subject Sale”. If inventory for this sale has already been provided to ORPTS in an RPS format, no additional inventory records are required.
 - clear photograph(s) identified by the SWIS Code and Deed Book/Page for any sale of an improved property that depicts the improvements to the property.
 - explanation of how the submitted comparable sales support the complainant’s opinion of value.
 - objection to a comparable sale ORPTS used based on a difference in valuation opinion is not sufficient. Sales must be provided to support the complainant’s opinion of value.
- Income Approach
 - o inventory of the subject property, if different from the ORPTS inventory
 - o income and expense data, including the source of the data, as well as whether it is actual or economic
 - o the income capitalization method used, the supporting data, and the reason
 - o the capitalization rate, its breakdown, and its source
- Cost Approach
 - o inventory of the subject parcel, if different from ORPTS inventory
 - o reproduction cost or replacement cost as of the survey valuation date
 - o source of the cost data
 - o amount of depreciation and an explanation
 - o land value with explanation and support of land value

Wrong Parcel Appraised: If it is believed that ORPTS staff has appraised the wrong parcel, the complainant must provide the correct inventory for the observation, an opinion of the appraised value of the correct observation (on the line provided for Complainant's Market Value), and documentation that supports the value for the correct property. Indicate the approach to value used and provide the documentation discussed above for the appropriate approach to value. Please submit a photograph of the correct property.

Quantity of property appraised does not correspond to quantity of property assessed on measured roll: If the quantity of property appraised for a utility parcel or economic unit does not correspond to the quantity of property assessed on the measured roll, an explanation must be provided of the discrepancy along with a list of parcels on the measured roll that corresponds to the appraisal.

Incorrect valuation for a utility observation component: If the complainant believes that the appraisal of any of the public utility observation components (land, outside plant, depreciation, or structures) and/or subcomponents (original cost units, indices, service lives, depreciation curves, etc.) is incorrect, the following items must be supplied:

- the component inventory part allegedly in error or the valuation error must be identified, and
- an appraisal of the observation or component part as of the appropriate survey valuation date must be provided that supports your opinion of value. The valuation date is July 1 of the market value year indicated on the Data Report 4-Sampled.

Incorrect valuation for a parcel appraised using the forestry methodology: If the complainant believes that there is an incorrect valuation or inventory for a parcel that was appraised by ORPTS using the forestry methodology, an opinion of value must be provided as well as the following items:

- a statement as to which inventory component is in error and the correct inventory.
- sufficient sales and documentation, including SWIS Code, Deed Book/Page, and inventory for the sales, to support revised value schedules indicating land value/acre, waterfront value/unit, improvement value/square foot, or timber value;
- an explanation of why the value schedules used by ORPTS are inappropriate or inaccurate.
- an explanation that supports a different opinion of value.

Other Objection to Appraisal Used as Observation

This section of the form may also be used for objections to observations that are not addressed in the above types of objections. Other types of objections include, but are not limited to: court-ordered assessment, law, rule or procedure non-compliance, incorrect assessment or incorrect assignment to Major Type. The supporting documentation required for these objections are as follows:

Court-ordered assessment: If the observation is subject to a court-ordered determination, a copy of the court order must be supplied as well as any supporting documentation such as an appraisal that supports an alternate value and indicates the valuation methods that were used. The condition that an assessment is court-ordered is not reason, in and of itself, to remove the property from the survey sample.

Rule, law or procedure non-compliance: If it is believed that a rule, law, or procedure has been violated in the selection or appraisal of the observation, the appropriate rule, law, or procedure must be cited and provide a detailed explanation of the violation.

Incorrect assessment: To document an objection to the assessed value for an observation, the complainant must provide a copy of the page from the measured roll that shows the observation, the assessed value, and the year the assessment roll was filed.

Incorrect assignment to Major Type: If the observation has been assigned to the wrong Major Type of property, a copy of the page from the measured roll that shows the observation, the property classification code, and the year the assessment roll was filed must be provided. For special assessing units, the real property class code must also be supplied. For homestead assessing units, the homestead/non-homestead designation is required.

Substituted Observation in Tentative State Equalization Rate Data

In reviewing a complaint, ORPTS staff may decide that an observation should be eliminated and another parcel substituted (if appraisals were used in your assessing unit). The conditions for a substitution for a 2025 market value survey observation are listed in the Market Value Survey Procedures for 2025 State Equalization Rates for Cities, Towns, Village Homestead Assessing Units and Counties.

If an observation is substituted, appraisal information for the substitute parcel is sent to the assessing unit for review. Any objection to the substituted observation must be submitted within 10 days of the notice of the revised data. The objection must be on an Objection to Appraised Value form (RP-5022(03/17)) and must meet the requirements of 20 NYCRR 8186-15.2.

If objections are not received within the 10-day deadline, it is assumed that the assessing unit agrees with the substitution. If an objection is received, the objection is reviewed in accordance with the rules for complaint review.

Summary

It is extremely important that adequate documentation in the proper format be supplied. *Please remember that an opinion of market value must be presented (either at the assessing unit, Major Type or observation level) and documentation must be provided to support that market value.* Submitted documentation must demonstrate how an alternate value was determined. Emphasis should be placed on providing support for your alternate value rather than finding fault with ORPTS appraisal. *Objections should be limited to instances where there is a significant difference between ORPTS full value estimate and the assessing unit's opinion of value.* This difference in value must demonstrate that ORPTS' value estimate is not reasonable and rational. Insignificant differences in opinion will result in little or no change to the equalization rate for your assessing unit. The documentation requirements as defined in the rules and outlined in this booklet are designed to assist the complainant in determining what type of information is necessary to support a specific objection. Proper and complete documentation also ensures that the objections will be reviewed by staff and will help staff in making a value determination. If the documentation is inadequate, no assignment will be made to staff to investigate the objection. If the complainant has requested a reduction in value of an observation, market adjustment factor, taxable state owned land parcel etc., staff, upon investigation may agree, disagree or propose a result in the requested value direction. Staff may not recommend an increase of a requested value if a reduction is requested.

If you have any questions regarding documentation for your complaint, please contact the appropriate staff listed in the "Who to Contact" page at the end of this booklet.

AN OVERVIEW OF THE RATE DATA REPORTS

The data reports described below show the basic data and calculations for the 2025 state equalization rate. Data reports for each city and town are sent to the assessor and the county director of Real Property Tax Services. The computer program that computes the state equalization rates stores some intermediate results to more decimal places than shown on the data reports. Therefore, a result calculated by hand may vary slightly from the results shown on the data reports.

Data Report 1 shows the computation of the 2025 state equalization rate. The rate is calculated from the full value data for the 2025 market value survey which has a July 1, 2024 valuation date, the assessor's report data for locally assessed properties and the data for certain other taxable real property (taxable state land or other isolated properties), if any. This report also shows the locally stated uniform percentage of value (LOA) as printed on the assessing unit's 2025 tentative assessment roll. The data summarized on Data Report 1 is detailed on the following data reports.

Data Report 3 shows the 2025 market value survey data or reassessment roll data for each Major Type of property. It is a report of the measured roll full value for each Major Type of property. This data report shows the measured roll or reassessment roll assessed value and the 2025 survey full value or reassessment roll full value for each Major Type of property where appraisals are used. Data Report 3 also shows the adjustment of survey Major Type full values to the 2025 full value standard. A *residential ratio* uses the average of all full value estimates available for Major Type A or the LOA (Level of Assessment) accepted as the market value ratio for Major Type A. The report may also show sub-totals by assessed value intervals (from lower to higher assessed values) within each Major Type.

Data Report 4 is present only for assessing units where the 2025 survey involved sampling (non-reassessment municipalities). It is a list of the observations (sales and/or appraisals) used to estimate the survey full values that are summarized on Data Report 3. There will not be a list of properties where the full value of Major Type A was derived from a sales or CAMA ratio study or if a major type is not sampled. There is no Data Report 4 if the survey full values are determined from local reassessment activity. Data Report 4 shows the ORPTS parcel identification number, the measured roll assessed value and the market value of all parcels, along with various identifying information for each sale or appraisal observation.

Data Report 5 is a list of taxable state land and other special properties and is present only for assessing units where certain properties were isolated in the survey process. An isolated property is any taxable state land property or certain other specified properties. For special assessing, isolated property also includes special franchise property and, for New York City, railroad ceiling property. Isolated properties, also referred to as current year appraisals, are appraised at their current roll quantity rather than at the quantity on the measured roll for the survey. Data Report 5 reports the 2025 roll assessed value and the July 1, 2024 appraised value of the isolated properties. There is no Data Report 5 if there is no isolated property in the assessing unit.

Data Report 6 is a report that shows the cumulative quantity adjustment factor between the prior assessment roll and the current assessment roll. The factor is used to adjust the aggregate full value from the measured roll to the current roll.

WHO TO CONTACT

**Valuation (other than forest or utility valuation) including market area trends,
Sales ratio studies or CAMA ratio studies**

WESTERN REGION	NORTHERN REGION	CENTRAL REGION	SOUTHERN REGION
Gary Drake Genesee County Bldg. # 2 3837 West Main Street Road Batavia, NY 14020 585-343-4363 518-435-8598 fax	Karen Quinn NYS Department of Taxation & Finance ORPTS-EXEC – Wade Road W. A. Harriman State Campus Albany, NY 12227 518-530-4359 518-435-8593 fax	Katherine J. Garbutt Senator John H. Hughes State Office Building 333 E. Washington St. Syracuse, NY 13202 315-471-2347 518-435-8583 fax	John Wolham 44 South Broadway 6th Floor White Plains, NY 10601- 4425 914-215-6300 518-435-8498 fax

Forest Property Valuation

Michael St. Germain
NYS Department of Taxation & Finance
ORPTS-EXEC – Wade Road
W. A. Harriman State Campus
Albany, NY 12227
518-389-4815
518-435-2991 fax

Utility Property Valuation

Michael St. Germain
NYS Department of Taxation & Finance
ORPTS-EXEC – Wade Road
W. A. Harriman State Campus
Albany, NY 12227
518-389-4815
518-435-2991 fax

**Filing the Complaint Form and
Supporting Documentation and
Requests for Additional Time**

Assistant to the State Board
NYS Department of Taxation &
Finance
ORPTS-EXEC – Wade Road
W. A. Harriman State Campus
Albany, NY 12227
518-457-6956

**Preparing Documentation in
Support of Complaint**

Regional Office Above or
Jason Ayotte
Office of Real Property Tax Services
– Wade Road.
Equalization Support Services
W. A. Harriman State Campus
Building 8A
Albany, NY 12227
518-474-5666

**Computing State
Equalization Rates**

Jason Ayotte
Office of Real Property Tax Services
– Wade Road.
Equalization Support Services
W. A. Harriman State Campus
Building 8A
Albany, NY 12227
518-474-5666

Please Note – If filing a complaint, in addition to mailing the complaint form and documentation to ORPTS-EXEC, please email the rates unit @ orpts.ess.rates@tax.ny.gov with the date the documentation was mailed.

ORPTS Website: <http://www.tax.ny.gov/research/property/default.htm>

E-Mail: You may send E-mail to ORPTS staff using the following format:

Firstname.Lastname@tax.ny.gov

APPENDIX

Complaint Forms can be found here:

[RP-6085 \(rev. 3/18\) Tentative State Equalization Rate – Complaint Form](#)
[RP-5022 \(rev. 3/17\) Tentative State Equalization Rate – Appraisal Objection Form](#)
[RP-5023 \(rev. 3/17\) Tentative State Equalization Rate – Sale Objection Form](#)