



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICE

VERIFIED STATEMENT OF ASSESSOR TO BOARD OF ASSESSMENT
REVIEW FOR THE [] FOR THE []
Assessing Unit
CORRECTION OF THE 20 [] TENTATIVE ASSESSMENT ROLL

(Instructions and general information on back)

To be completed in duplicate by the assessor or a designated member of the Board of Assessors. One copy of this is to be transmitted to the individual named in item 1. Transmit original to Board of Assessment Review. This statement is valid solely for corrections to tentative assessment rolls. It is not to be used after delivery of the verified list of changes by the Board of Assessment Review to the assessor(s).

1a. Name of Owner Day () Evening ()
2. Telephone Number
1b. Mailing Address 3. Parcel Location (if different than 1b.)
1c. E-mail Address (optional)

4. Description of real property as shown on tax roll or tax bill (include tax map designation)

5. Account No.

6a. Entry appearing on tentative assessment roll: Land Value Total Value Exempt Value
6b. Entry on tentative assessment roll should be: Land Value Total Value Exempt Value

7. Reason for correction (see definitions on reverse) Clerical Error as defined in Sec. 550(2) para. Error in Essential Fact as defined in Sec. 550(3) para. (include a copy of the property record card, field book or other final work product and a copy of a municipal record substantiating the occurrence of the error.) Unlawful Entry as defined in Sec. 550(7) para. Late senior citizen exemption renewal application, pursuant to Sec. 467(8).

8. Describe how error occurred. (Be specific; do not repeat definition on reverse side; attach documentation to support correction).

VERIFICATION BY ASSESSOR

[], Assessor or designated member of the Board of Assessors of the [] (City/Town/Village) of [] being duly sworn, says that the assessment for the real property described above appearing on the tentative assessment roll for the city, town, or village of [] is in error due to a *clerical error, error in essential fact, unlawful entry, or a late senior citizen exemption renewal application.

Assessor's signature

Sworn to before me this [] day of [] 20 []

Notary Public

(*circle type of error)

Remarks:

To be completed by Board of Assessment Review
Final approval assessment (include on verified list of changes).....\$ []

Real Property Tax Law, Section 550(2):

A “clerical error” means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record, field book or other final work product of the assessor, due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to the failure of the assessor to act on a partial exemption;
- (d) [not applicable to tentative assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor, or;
- (h),(i) [not applicable to tentative assessment rolls].

Real Property Tax Law, Section 550(3):

An “error in essential fact” means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit, which is exclusively used for either residential or non-residential purposes.

Real Property Tax Law, Section 550(7):

An “unlawful entry” means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property, which exceeds the final assessment as made by the Office of Real Property Tax Services [or second condition not applicable to tentative roll].

Real Property Tax Law, Section 467(8):

Late Senior Citizen Exemption Renewal Application.

Each city, town, village, and county with the power to assess real property is authorized to enact a local law authorizing the assessor to accept senior citizen exemption renewal applications filed after taxable status date and on or before the date for the hearing of complaints. If such local law has been enacted and a senior citizen exemption was granted on the preceding assessment roll, complete this form and send it to the Board of Assessment Review, with a copy to the taxpayer. Do **not** enter the exemption on the assessment roll until authorized by the Board of Assessment Review.