

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 100% of 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 this City of Buffalo website, search under Department of Assessment and Taxation.

- Filing dates are **DECEMBER 1, 2009 – December 31, 2009**. Applications must be **RECEIVED** by **December 31, 2009** in the: **DEPARTMENT OF ASSESSMENT & TAXATION, 101 City Hall, 65 Niagara Square, Buffalo NY 14202.**
- **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.**
- **Forms are available** by visiting the Department of Assessment & Taxation at the above address or by calling (716) 851-5733. Challenge forms and instructions are also available on this website
- **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 I 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.** You may chose 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 with 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

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