RP-524 (3/09)

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

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 26

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Village of Haverstraw
(city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

Day no. ( )

Evening no. ( )

2. Mailing Address of owner(s)

Email (optional)

3. Name, address and telephone no. of representative of owner, if representative is filing application. (if applicable, complete Part Four on page 4.)

4. Property location

Street Address

Haverstraw
Village (if any)

City/Town

Rockland
County

North Rockland Central School District
School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot

Type of property: Residence ☐ Farm ☐ Vacant land ☐
Commercial ☐ Industrial ☐ Other ☐

Description:

6. Assessed value appearing on the assessment roll:

Land $ Total $

7. Property owner's estimate of market value of property as of valuation date (see instructions) $

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ___ Purchase price of property: ……..…….. $ _____

a. Date of purchase: _____

b. Terms ___ Cash ___ Contract ___ Other (explain)

c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____

d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): _____

2. ___ Property has been recently offered for sale (attach copy of listing agreement, if any):

When and for how long: _____

How offered: _____ Asking price: $ _____

3. ___ Property has been recently appraised (attach copy): When: _____ By Whom: _____

Purpose of appraisal: _____ Appraised value: $ _____

4. ___ Description of any buildings or improvements located on the property, including year of construction and present condition:

_____

5. ___ Buildings have been recently remodeled, constructed or additional improvements made:

Cost $ _____

Date Started: _____ Date Completed: _____

Complainant should submit construction cost details where available.

6. ___ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

7. ___ Additional supporting documentation (check if attached).

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
   - a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
   - b. ☐ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at % of full value based on one or more of the following (check one or more):
   - a. ☐ The latest State equalization rate for the city, town or village in which the property is located is 4.00 %.
   - b. ☐ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence %.
   - c. ☐ Statement of the assessor or other local official that property has been assessed at %.
   - d. ☐ Other (explain on attached sheet).
3. Value of property from Part one #7 ..... $ _____
4. Complainant believes the assessment should be reduced to ..... $ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.
   - a. Assessed value of property ..... $ _____
   - b. Complainant believes that assessment should be reduced to full value of (Part one #7) $ _____
   - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☐ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
   - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
   - b. Amount of exemption claimed ..... $ _____
   - c. Amount granted, if any ..... $ _____
   - d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
   - a. Transition assessment ..... $ _____
   - b. Transition assessment claimed ..... $ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☐ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

☐ Class designation on the assessment roll: ..... _____

1. ☐ Complainant believes class designation should be ..... _____
2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll		Claimed allocation
Homestead	$ _____	$ _____
Non –Homestead	$ _____	$ _____

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____ , as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____ (year) tentative assessment roll of such assessing unit.

_____ Date

_____ Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

_____ Date

_____ Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the (year) assessment roll: Land $ Total $

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

_____ Complainant or representative

_____ Assessor

_____ Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Clear Form

Disposition

- ☐ Unequal assessment
- ☐ Excessive assessment
- ☐ Unlawful assessment
- ☐ Misclassification
- ☐ Ratification of stipulated assessment
- ☐ No change in assessment

Reason:_____

_____

Vote on Complaint

- ☐ All concur
- ☐ All concur except: _____ ☐ against ☐ abstain ☐ absent
  Name
  _____ ☐ against ☐ abstain ☐ absent
  Name

	Tentative assessment	Claimed assessment	Decision by Board of Assessment Review
Total assessment	$_____	$_____	$_____
Transition assessment (if any)	$_____	$_____	$_____
Exempt amount	$_____	$_____	$_____
Taxable assessment	$_____	$_____	$_____
Class designation and allocation of assessed value (if any):			
Homestead	$_____	$_____	$_____
Non-homestead	$_____	$_____	$_____

Date notification mailed to complainant _____

VILLAGE OF HAVERSTRAW
2026 BOARD OF ASSESSMENT REVIEW

Property Owner: _____Section/Block/Lot _____

Property Address: _____

Date: _____ Account Number _____

This form is to be completed by an individual having personal knowledge of the information requested herein. All questions must be answered. Completion of this form constitutes an appearance and verification before the Board of Assessment Review within the meaning of Real Property Tax Law Section 525 (2)(a). Failure to properly complete and verify this form shall constitute **WILLFUL NEGLECT** or refusal to attend and be examined or to answer questions of the board.

This form must be completed and returned with the required supporting documentation by no later than **February 17, 2026**

MUST HAVE ORIGINAL SIGNATURE WITH CORRECT AUTHORIZATION ATTACHED.
In addition, if representing a condominium, affidavit from all owners MUST be supplied.

_____, being duly sworn deposes and states under the penalties of perjury:
I am the _____ (relationship to property) of the above-named property. I have personal knowledge of all the facts stated below. I make this statement in support of my application for a reduction in the real property assessment for this parcel.

1. IDENTIFY THE TYPE OF PROPERTY:

____	RETAIL	____	WAREHOUSE
____	OFFICE	____	VACANT LAND
____	MULTI-RESIDENTIAL DWELLING	____	AGRICULTURAL
____	OTHER (describe)		

2. Is this property owner-occupied? ☐ YES ☐ NO
   If the answer to question 2 is no, is any portion of this property leased? ☐ YES ☐ NO
   If the answer above is yes, the Board requires you to supply all of the following items:
   a. A rent roll as of the Taxable Status period in question.
   b. Itemized Income & Expense statement for the preceding income tax year.
   c. Copies of all leases with amendments.

   Is this property listed for sale or has this property been listed for sale during the past twelve months? YES ____ NO _____
   If the answer above is yes, a complete copy of the listing agreement must be supplied to the Board of Assessment Review when returning this document.

3. Has a contract of sale been entered into during the past twelve months? YES _____ NO_____
   If the answer above is yes, a complete copy of the contract must be supplied to the Board of Assessment Review when returning this document.

4. Has the property been sold within the past twelve months? YES _____ NO _____
   If the answer above is yes, a complete copy of the closing statement and contract of sale must be supplied to the Board of Assessment Review when returning this document.

5. Have any improvements been made to this property during the past twelve months? YES____ NO_____
   If yes, supply the following:
   1. A schedule with a description of each improvement;
   2. Costs for each item;
   3. Responsibility for payment- Landlord, tenant or both when returning this document.

6. If the Landlord has paid for the improvements, has or will the tenant reimburse the landlord for said expenses in any manner.
   YES _____ NO_____

7. Provide any details concerning the proration or reimbursement of expenses on a separate page and return with this document.

I hereby swear (or affirm) that the statements above, and the explanations and documents supplied in connection with these documents are complete, truthful and accurate.

PRINT NAME_____ SIGNATURE _____

CONFIDENTIAL INCOME AND EXPENSE FORM

1. PROPERTY IDENTIFICATION:
   MUNICIPALITY: Village of Haverstraw DATE:_____
   SWISS CODE: 392201
   SECTION. BLOCK – LOT: _____

2. REPORTING PERIOD AND ACCOUNTING BASIS
   Reporting year: From: ____/____/____ to ____/____/____
   Accounting basis: Cash or Accrual

3. RESIDENTIAL OCCUPANCY – Number of dwelling units and rent by type of occupancy

TYPE OF OCCFUPANCY	NUMBER OF UNITS	MONTHLY RENT
Rented, regulated		
Rented, unregulated		
Vacant		
Total		

Does rent reported include all recurring charges, such as parking and subsidies?_____

4. NONRESIDENTIAL OCCUPANCY – Approximate floor area in square feet

FLOOR	FILER OR RELATED	RENTED (UNRELATED)	VACANT	TOTAL
FLOORS 3-	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
2nd FLOOR	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
1st FLOOR	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
BASEMENT	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.
ENTIRE BUILDING	Sq. ft.	Sq. ft.	Sq. ft.	Sq. ft.

MONTHLY RENT AND CHARGES:

5. LAND OR BUILDING LEASE
   Does filer or a related person pay rent pursuant to an arms-length lease of the entire tax lot (or lots)? _____
   If yes, complete this part.

LESSOR	IF NOT OWNER OF RECORD, DESCRIBE RELATION TO PROPERTY
LESSEE	IF NOT FILER, DESCRIBE RELATION TO FILER

Term of lease: from : ____/____/____ Annual rent $_____
Start date of annual rent stated: ____/____/____ End date of annual rent stated: : ____/____/____
End date of lease option: : ____/____/____
Does lessor receive any sums in addition to annual rent stated? _____
If yes, state additional sum here $_____
Does lessor pay any of the operating expenses or real estate taxes? _____
If yes, specify _____

6. INCOME INFORMATION: Section: Block: Lot:

Rental information	Number of units	Gross sq. ft. (if known)	Amount(s)	For office use only
a. Apartments				
b. Office				
c. Stores				
d. Garage/parking				
e. Warehouse/lofts				
f. Industrial				
g. Other rent				
h. SUBTOTAL (add lines a through g)				
i. Owner-occupied or owner-related space				
j. Operating escalation income				
k. Real estate tax escalation				
l. Sales of utilities and services				
m. Services (laundry, valet, vending, etc.)				
n. Other operating income (specifiy)				
o. TOTAL GROSS INCOME (add lines h through n)				

7. EXPENSE INFORMATION

a. Fuel		
b. Light and power		
c. Cleaning company		
d. Wages and payroll		
e. Repairs and maintenance		
f. Management and administration		
g. Insurance (annual)		
h. Water and sewer		
i. Advertising		
j. Interior painting and decorating		
k. Amortized leasing and tenant improvement costs		
l. Miscellaneous expenses (from Part 9)		
m. EXPENSES BEFORE REAL ESTATE TAXES (add lines a though l)		
n. Real estate taxes (before any abatements)		
o. TOTAL EXPENSE (add line m and n)		

8. NET PROFIT (OR LOSS)

a. Net before real estate taxes (subtract Part 7 line m from Part 6 line o)		
b. Net after real estate taxes (subtract Part 7 line o from Part 6 line o)		

9. ITEMIZATION OF MISCELLANEOUS EXPENSES

ITEM		ITEM	
AMOUNT($)		AMOUNT($)	
TOTAL MISCELLANEOUS EXPENSES			

10. TENANTS ELECTRICITY

Do tenants obtain electricity from the filer or a related person? _____

Is there a separate charge in addition to the rent _____