

**CITY OF LACKAWANNA  
2016 BOARD OF ASSESSMENT REVIEW**

**ADDITIONAL INSTRUCTIONS FOR COMPLETING THE COMPLAINT FORM (524)**

**To schedule a hearing date and time with the Board of Assessment Review applications must be received by Friday January 8, 2016 4:00 pm**

**PLEASE FILE IN DUPLICATE WITH THE CITY ASSESSOR**

Included in this package, you will find the Complaint Form for Real Property Assessment (RP-524) and state instruction sheet (RP-524 INS). The purpose of these additional instructions is to outline the information relating to the City of Lackawanna Assessment Review Board.

**EQUALIZATION RATES**

**The City of Lackawanna Equalization rate for all properties is 93% as of December 1, 2015**

**WHAT TO EXPECT AT THE HEARING**

Board of Assessment Review members do not work for the Assessor, they are real estate professionals appointed by the City Council to review tentative assessments. The New York State Real Property Tax Law gives them the authority to hear complaints filed by taxpayers and to reduce or sustain assessments set by the Assessor.

The Board of Assessment Review will only hear complaints on the assessed value of a property. It does not have control over tax rates and will not discuss tax bills or how tax dollars are spent. When appearing before the Board of Review, please bring information to prove the **VALUE** of your property. A booklet entitled "How to File a Complaint on your Assessment" is either enclosed or available in the Assessor's Office. Please study all the instructions in this package and come to your hearing prepared.

**SCHEDULING**

It is necessary to schedule an appointment for all property owners or their representatives. Please contact the Assessor's Office, 714 Ridge Road, Room 213, Lackawanna, NY 14218 (716) 827-6473 for an appointment. The Board expects that your complaint is ready to be heard when you file your complaint form. If the form is not complete you will be asked to supply any missing information, **failure to supply requested information will result in a dismissal of your claim by the Board of Assessment Review.**

**PERSONAL APPEARANCES**

You do not have to be present for the Board to consider your complaint, but it is always better to present your case to the Board in person.

If you have questions while completing the complaint form, or if you would like additional information regarding the Board of Assessment Review hearing, please contact the Assessors' Office at (716) 827-6473.

**Applications must be received by Friday January 8, 2016 4:00 pm. in order to schedule a hearing appointment.**