



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

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Commissioner of
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EDUCATIONAL SERVICES

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TO: City Clerks and Town Clerks
FROM: Educational Services
SUBJECT: Reporting Board of Assessment Review (BAR) information
DATE: October 2014

It's time to review Board of Assessment Review member appointments and reappointments. If you have not already done so, please check your municipal records to determine which BAR appointments in your municipality have expired and if any vacancies exist. If necessary, please arrange for the BAR appointment item or items to be added to the next board meeting agenda.

1. After the appointment or reappointment is made, forward the information to your County Director of Real Property Tax Services. Please use the form provided and fill in new information or changes to existing information. The information provided will be used to determine the BAR training schedule for the spring of 2015.
2. If you have questions, please contact your County Director. Listed below are answers to some frequently asked questions.

FREQUENTLY ASKED QUESTIONS about BOARD OF ASSESSMENT REVIEW

1. Question: What is the purpose of the Board of Assessment Review?
Answer: The BAR's sole purpose is to guarantee taxpayer's rights by hearing real property assessment complaints (grievances) and arriving at fair and impartial determinations regarding those complaints.
2. Question: Who must attend training?
Answer: Initial appointees and re-appointees to the BAR must attend a BAR training session in order to participate in the hearing and determinations of assessment complaints on grievance day.
3. Question: How are Board of Assessment Review Appointments determined?
Answer: Section 523 of the Real Property Tax Law prescribes BAR appointments. The Town Board or the City Council appoints Members for a five-year term of office. Terms of office must begin on October 1 and end on September 30, five years later. Terms should be staggered so that only one term expires each year. Persons appointed on a date other than October 1, to fill an unexpired term, serve until September 30 of the year that term ends. The BAR must consist of

Original: Supervisor Price

not less than three nor more than five members. Neither the assessor nor any of his or her staff may be appointed to the board. In addition, the majority of the board must consist of members who are not officers or employees of the local government or village.

4. Question: What are the qualifications and oath of office requirements for BAR members?
Answer: The Real Property Tax Law requires that members of the BAR have knowledge of property values in the assessing unit. ~~BAR members are local public officers, and therefore, are required to be at least 18 years old, citizens of the United States and residents of the municipality which the board serves (Public Officers Law, section 3).~~

Members of the board are required to take and file an oath of office. Oaths of local public officers are filed with the clerk of the city or town in which the board serves. In counties having county assessment, oaths are filed with the county clerk.

5. Question: Are there different types of Board of Assessment Review memberships?
Answer: There are two types of members: the regular member, as noted in #4 above, and the temporary member. Temporary members are appointed to serve on administrative hearing panels. Up to two temporary members can be appointed for each regular member on the Board. Temporary members are appointed to one-year terms, are required to attend training every year and can only make recommendations regarding assessment determinations. Regular BAR members make all final determinations regarding assessments (Real Property Tax Law, section 523-a).
6. Question: Do Board of Assessment Review members receive certificates?
Answer: Yes. The County Director of Real Property Tax Services distributes "certificates of attendance" to each BAR member who attends the training course. A copy of the certificate is filed with the city or town clerk.
7. Question: What happens if, after exploring all alternatives with the county director, a BAR member does not attend the training course when required to do so?
Answer: The BAR member should explore all options with their county director and even the directors of neighboring counties to attend BAR training when they are required to attend. They should always seek alternate training dates or arrangements before using the last resort of applying for an extension. If a BAR member is unable to attend the courses offered as explained above, due to reasons (s)he cannot control, (s)he must submit a request in writing to Educational Services, at the address listed on the front of this memo. That extension request must be received at least ten working days prior to Grievance Day and must include the specific reason for not attending the prescribed training. If an extension is granted, the BAR member will be notified as soon as possible prior to Grievance Day and will be allowed to participate as a Board of Assessment Review member with the understanding that (s)he must attend the next available training session. If an extension is denied, the BAR member cannot be counted in determining whether a quorum is present at a meeting of the Board of Assessment Review. Furthermore, such members may not participate in the hearing and determination of complaints.

Enclosure

cc: County Director, Real Property Tax Services

BOARD OF ASSESSMENT REVIEW MEMBER LISTING

Clerk's Name: _____ Daytime Phone () _____

Town of Windsor / Broome County

Please use the area on the right to update/correct or add any information pertinent to the current BAR members listed.

Initial Date:	03/06/1996	Mr. Douglas E. Tucker	Name:		
Term Begins:	10/01/2010	3 Dodd Road	Address:		
Term Ends:	09/30/2015				
Last Training:	04/25/2012	Windsor, NY 13865	Town/Zip:		
		Day Phone: (607) 775-3395	Day Phone:	Appointment Date:	
Initial Date:	10/01/1993	Mr. Brian Morris	Name:		
Term Begins:	10/01/2011	17 Terrace Drive	Address:		
Term Ends:	09/30/2016				
Last Training:	05/08/2014	Windsor, NY 13865	Town/Zip:		
		Day Phone: (607) 655-3092	Day Phone:	Appointment Date:	
Initial Date:	04/18/1984	Mr. Mahlon Guernsey	Name:		
Term Begins:	10/01/2013	39 Place Road	Address:		
Term Ends:	09/30/2018				
Last Training:	05/08/2014	Windsor, NY 13865	Town/Zip:		
		Day Phone: (607) 775-0963	Day Phone:	Appointment Date:	