

## **WHAT DOES THE BOARD OF ASSESSMENT REVIEW DO?**

### **WHAT YOU NEED TO KNOW**

The real property tax is an ad valorem tax (that is, a tax levied on the basis of value). In the first instance, it is the local assessor who determines the taxable value of real property. As you may be aware, New York State Law requires all properties to be assessed at a uniform percentage of value each year.

Taxpayers who feel their assessments are unequal, excessive, unlawful or that their property is misclassified, have a right to have their assessments reviewed by the Board of Assessment Review, or, if necessary, by the courts.

Members of the board of assessment review (BAR) have been vested with the duty and responsibility of hearing assessment complaints in the first instance. **This includes exercising judgment and discretion to render an impartial, objective determination on complaints of assessments brought before the BAR.** A statement of the reasons for the determination are included in the determination.

From the NYS Training manual for the Board of Assessment

BAR members are considered town officials and therefore Stratford must be their primary residence.

Training, at the Fulton County Office Building in Johnstown by Real Property Tax Services Director Peter Galarneau, will be scheduled during the day in May.

Grievance Day for Stratford is Wednesday May 24<sup>th</sup> from 4 – 8 PM. Additional time needed for deliberations is scheduled at the convenience of BAR members.