

Four Assessment-Related Claims Defined in the City Charter and New York State Law

1. **“Excessive assessment”** or an assessment which is excessive means:

(a) an entry on an assessment roll of the assessed valuation of real property which exceeds the full value of real property; or

(b) an entry on an assessment roll of the taxable assessed valuation of real property which is excessive because the real property failed to receive all or a portion of a partial exemption to which the property or owner thereof is entitled pursuant to the law authorizing the partial exemption; or

(c) an entry on an assessment roll of an assessed valuation for real property which is excessive because of a failure to comply with the limitations on increases in assessed value set forth in section 1805 of the New York State Real Property Tax Law.

2. **“Misclassification”** or real property which is misclassified means:

(a) an entry on an assessment roll of an incorrect class designation; or

(b) an entry on an assessment roll of a class designation which results in an incorrect allocation of a parcel’s assessed valuation between two or more classes.

Note: “Class designation” means the determination, pursuant to section 1802 of the Real Property Tax Law, of whether real property is included in class one, two, three or four.

3. **“Unequal assessment”** or an assessment which is unequal means an entry on an assessment roll of the assessed valuation of real property which is made at a higher proportionate valuation than the assessed valuation of other real property in the same class on the same roll by the same officer.

4. **“Unlawful assessment”** or an assessment which is unlawful means:

(a) an entry on the taxable portion of an assessment roll of the assessed value of real property which, except for the provisions of section 490 of the Real Property Tax Law, is wholly exempt from taxation; or

(b) an entry on an assessment roll of the assessed value of real property which is entirely outside the boundaries of New York City; or

(c) an entry on an assessment roll of the assessed value of real property which cannot be identified from the assessment roll description or tax map land parcel number on the assessment roll; or

(d) an entry of the assessed value of real property on an assessment roll which has been made by a person or body without authority to make such entry.