



Electronic Dispatch

School Districts Information Memo

August 2006

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SCHOOL DISTRICT RIGHTS WITH REGARD TO ARTICLE 7 ACTIONS

This memorandum is to provide public school districts with important information regarding their right to intervene in proceedings challenging real property tax assessments under Article 7 of the Real Property Tax Law in New York. In the majority of municipalities in New York State, Article 7 provides property owners with a vehicle to challenge their property tax assessment which they deem to be excessive, unequal or unlawful. Any tax payer claiming to be aggrieved by an assessment on a particular assessment roll may commence a review proceeding pursuant to Article 7 by filing a notice and petition with the Supreme Court in the county where the property is located. These proceedings must be filed no later than thirty (30) days after the final completion of the assessment roll, usually on or before July 31st. As necessary parties to Article 7 proceedings filed in their respective municipalities, public school districts are entitled to receive notice that a proceeding has been filed. Such notices are likely to be served upon the school district around the second week of August.

It is important for school districts to recognize that the outcome of an Article 7 proceeding may ultimately have an adverse effect on school district tax revenues in the municipality where the property is located. Therefore, school districts have the right and are encouraged to intervene and oppose a tax payer's Article 7 proceeding upon receiving notice that a proceeding has commenced. If you have any further questions regarding this memorandum, please feel free to contact us.

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Tax Assessment, Condemnation and Property Valuation Practice Group

Our statewide Tax Assessment, Condemnation and Property Valuation Practice Group is composed of attorneys who have a detailed understanding of the procedures involved and the methodologies used to determine the fair market value of real property, together with the multitude of issues which affect or influence property valuation.

Real Property Taxation

With the value of real property and businesses fluctuating with the economy, municipal assessors do not always have the time or the resources to keep up with these changes. This results in challenges to real property tax assessments in administrative and in judicial forums.

Our firm also has represented municipalities and school districts with their real property taxation issues for many years. Group members have defended the municipal valuations of pipelines, utility properties, industrial complexes and commercial properties, and also have worked with consortiums of municipal clients to save expenses and consolidate resources.

We have addressed valuation issues associated with all types of property including private residences, domed stadiums, private lakes and lodges, reservoirs, mining operations, supermarkets, commercial rental property and businesses, a wide variety of industrial and manufacturing facilities, and utility properties.

In our practice, we have substantial contact with real estate appraisers and engineering valuation consultants. We have appeared in numerous proceedings that regularly require appearances before assessors, boards of assessment review, judicial hearing officers, New York Office of Real Property Services, and the courts.

We have also had substantial experience with PILOT agreements, Empire Zones and related property tax agreements.

Practice Group Members

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