

Board of Assessment Review (BAR) – Description and duties

The New York State Real Property Tax is an “**Ad Valorem Tax.**” **This means that the tax is based upon the value of the property** -- which, in turn, is based on the market value of the property. It is the local assessor who determines the taxable value of real property. If taxpayers disagree with their tentative assessments, they have a right to an administrative review of their assessment by the Board of Assessment review as well as the County or Supreme Court, if necessary.

The members of the BAR are charged with the responsibility to get all the facts, and apply appropriate laws and reasoning to the facts in a fair manner. Accordingly, each member of the board of assessment review should possess the following qualifications:

- Possess knowledge and understanding of the residential real estate market values, trends and participants in the Village of Scarsdale (e.g. neighborhoods and market sectors).
- Understand the different types of value (investment value, market value, construction value, etc.) and apply this knowledge to ascertain the ad valorem value of the property being grieved.
- Able to read and interpret a real estate appraisal to make a determination regarding the property value of the subject property.
- Ensure assessments are reviewed fairly and accurately.
- Judicial temperament, patience, and tact.
- Provide a fair hearing.
- Safeguard the constitutional guarantees of due process of law.
- Withdraw from a case where he/she deems themselves disqualified by reason of personal or business relationships or interest.

Members are appointed by the legislative body for a five-year term of office.

- The terms of office must begin on October 1 and end on September 30, five years later.
- Terms must 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 on which that term ends.
- All initial appointees or re-appointees to the board of assessment review (BAR) must attend a training session, taught by a county director of real property tax services prior to Grievance Day.

Meetings of the BAR

- **Grievance Day** – takes place on the 3rd Tuesday of June each year (*June 20, 2023*).
- **Deliberative sessions** – take place during the months of *July and August*. These are closed executive sessions in which the BAR members consider the complaints and supporting documentation. Each decision is entered onto a listing which is provided to the Assessor.