



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

NOTICE OF DISCLOSURE OF INTEREST OF BOARD OF ASSESSMENT REVIEW MEMBER IN
PARCEL FOR WHICH ASSESSMENT COMPLAINT HAS BEEN FILED

I, _____, a member of the Board of Assessment Review of the
name (print or type)
_____ hereby disclose the following direct or
name of assessing unit (print or type)

indirect interest in real property for which an assessment complaint has been received by the Board:

1. The parcel(s) in which I have a direct or indirect interest and for which a complaint has been received is (are) described on the assessment roll as follows:
2. The person having the interest in the parcel is ☐ myself ☐ my spouse ☐ my minor child.
3. The person having the interest
 - a. ☐ is the owner of the parcel(s).
 - b. ☐ is an (officer/director/partner/employee) of an entity which is the (owner/lessee) of the parcel(s).
 - c. ☐ is an (officer/director/partner/associate) of a (law firm/real estate firm) having a financial interest with the (owner/lessee) of the parcel(s).
 - d. ☐ legally or beneficially own(s) or control(s) stock of the corporate (owner/lessee) of the parcel(s), which stock is listed on a major stock exchange or sold on the over the counter market, and which stock has a current value of at least \$10,000.

Signature of Member of Board of Assessment Review

Date filed

Signature of Chief Executive Officer of Assessing Unit

Date filed

GENERAL INFORMATION

Pursuant to section 523(3) of the Real Property Tax Law, a member of a board of assessment review must disclose direct or indirect interests in real property for which assessment complaints have been received by the board. This notice of disclosure of interest must be filed by the board member with the chief executive officer of the assessing unit on or before the date the board submits to the assessor(s) its verified list of changes to be made to the tentative assessment roll. Knowingly and intentionally failing to disclose such an interest can result in the imposition of a \$1,000 fine for each omission.

Note: This form need only be filed when the board of assessment review member, member's spouse, or member's minor child has an interest in property for which a complaint has been filed, and the interest is one of those described in item 3 on the form.

INSTRUCTIONS (numbers refer to question number)

1. Identify the parcel for which a complaint had been received and in which you have an interest by entering its description as it appears on the assessment roll. Where the same interest is present with respect to several parcels, you may combine them on the same form, attaching additional sheets if necessary.
2. Check the applicable line indicating whether it is (a) you, (b) your spouse, or (c) your minor child (i.e., one under 18 years of age) who has the interest in the subject property.
3. Check the applicable line indicating the interest in the subject property. Where necessary, further describe the interest by striking out inapplicable choices that appear within parentheses. For example, if you are an officer of an entity which owns a parcel for which a complaint has been filed, you would check line b and strike out "director", partner" and "employee" within the first set of parentheses and "lessee" within the second set.