
Tax Assessment Review Information Memo

January 2011

YOUR DISTRICT SHOULD INTERVENE IN TAX ASSESSMENT REVIEW CASES

Tax assessment review challenges are on the rise, putting hundreds of thousands of your District's precious dollars (if not *millions* of dollars) at risk. Many of these challenges are stale, meritless and meant only to freeze a favorable assessment rather than properly address valuation issues. Sometimes these cases languish because of poor local guidance, misinformation, and municipal misdirection.

Assessors are constantly challenged in their roles, and many assessors simply do not have the staff or educational tools and programs at their disposal to effectively value the properties within their borders. Yet your District's budget and overall financial health depends directly on the property values - some right, some very wrong. Because your tax rate is often twice that of the town and county combined, the District has the most to lose in refunds or corrected tax bills if a property's valuation is proved excessive.

Defending a tax assessment challenge is complex and requires a certain expertise, but these challenges need not take years and tie up District funds year after year. Municipal policies of letting property owners dictate the speed at which these cases are resolved is a grave disservice to your budget and resources. However, without the District's intervention and influence through counsel, your District has no control over the situation.

Moreover, if your District is not monitoring tax assessment review cases, it may not know the full extent of liability. Not knowing is your worst enemy, and may cost you thousands of dollars in refunds, if not more, when a case is resolved.

Unlike the assessing unit, which is automatically made a party to these suits, a school district must take affirmative steps to "intervene" in each tax assessment litigation case commenced each tax year. Intervention in these cases can be done relatively inexpensively. What follows are the top 5 reasons why your District, through legal counsel with expertise in this area, should consider intervening in assessment cases:

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5 - Involvement establishes a relationship between your Board and the local assessing officers which can lead to the resolution of many cases prior to litigation (i.e., during the grievance phase) and finalization of your budgets;

4 - Intervention in litigation by a lawyer with expertise in this area of law gives your District a voice in all settlement negotiations, access to all case files and records, analyses and status reports including thorough evaluations as to whether the case is trial-worthy or should be settled in timely manner;

3 - A team approach with the municipality opens doors for sharing necessary resources and expenses (including expert fees), and does away with reliance upon town attorneys who are not ethically obligated to act in your District's best interests;

2 - Town attorneys, who often do not have the expertise in this area of law may not be motivated to effectively and efficiently bring these matters to swift resolution, causing unnecessary delays and additional budget issues;

1 - Your District has the most money at stake in terms of refunds or corrections of assessment and tax rolls, and must protect its precious resources by exerting some influence or injecting mindfulness into the process via legal counsel.

The Bond, Schoeneck & King, PLLC Tax Assessment, Condemnation and Property Valuation Practice Group is dedicated to property valuation issues. This group has worked with numerous School Districts, as well as Towns, Cities and Villages across New York State with great success. This group is very familiar with the special needs of School Districts in these cases. We routinely aid assessors in resolving cases prior to litigation, and offer annual audit/maximum risk calculations for each case, regular case updates, analyses and guidance regarding settlement negotiations, full litigation services if cases cannot be resolved and PILOT program impact analyses.

**If you have any questions, please contact any member of
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