



TOWN OF LIBERTY
NEW YORK
A Great Place to Work, Live and Play

Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)
(845) 292-1310 (f)

DATE: April 20, 2026
TO: Supervisor DeMayo and Town Board Members
RE: Standard Work Day and Reporting Resolution for Elected and Appointed Officials

Each year, the New York State Retirement System requires every Appointed and Elected Official whom are members to either submit a 3-month record of activities indicating time and duties performed for the job or to recertify the previous activity log submitted is currently accurate. The recertification may be done for up to eight years.

Each of the Appointed or Elected Officials listed on the attached Standard Work Day and Reporting Resolution have recertified their previous submitted record of activities log as being accurate.

Please pass a resolution accepting the Standard Work Day and Reporting so it may be posted for 30 days after which time I can report this to the New York State Retirement System.

Thank you.

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

Please type or print clearly
 in blue or black ink

Received Date

**Standard Work Day and
 Reporting Resolution for
 Elected and Appointed Officials**

Employer Location Code

3 0 3 5 7

SEE INSTRUCTIONS FOR COMPLETING FORM ON REVERSE SIDE

RS 2417-A

[Rev.12/23]

BE IT RESOLVED, that the Town of Liberty / 30357 hereby established the following standard work days for these titles and will report the officials to the New York State and Local Retirement based on their record of activities:

Name	Social Security Number	NYSLRS ID	Title	Current Term Begin & End Dates	Standard Work Day	Record of Activities Result	Not Submitted	Pay Frequency	Tier 1
Elected Officials:									
Laurie Dutcher			Town Clerk	01/01/2024-12/31/2027	6.00	20.00/30.00	<input type="checkbox"/>	biweekly	<input type="checkbox"/>
Troy Johnstone			Town Justice	01/01/2026-12/31/2029	6.00	5.61/8.41	<input type="checkbox"/>	biweekly	<input type="checkbox"/>
Matthew Dewitt			Highway Superintendent	01/01/2026-12/31/2028	6.00	20.00/30.00	<input type="checkbox"/>	biweekly	<input type="checkbox"/>
Appointed Officials:									
Menachem Steinberg			Planning Board Member	01/01/2026-12/31/2026	6.00	59	<input type="checkbox"/>	monthly	<input type="checkbox"/>
Joanne Gerow			Dog Control Officer	01/01/2026-12/31/2026	6.00	20.00/30.00	<input type="checkbox"/>	biweekly	<input type="checkbox"/>
Mordechai Aaron Halpern			Zoning Board Member	01/01/2026-12/31/2026	6.00	59	<input type="checkbox"/>	monthly	<input type="checkbox"/>

I, Laurie Dutcher, ~~Secretary~~ Secretary clerk of the governing board of the Town of Liberty, of the State of New York,

do hereby certify that I have compared the foregoing with the original resolution passed by such board at a legally convened meeting held on the 20th day of April, 2026 on file as part of the minutes of such meeting, and that same is a true copy thereof and the whole of such original.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Liberty on this 21st day of April, 2026.

 (Signature of Secretary or Clerk)

Affidavit of Posting: I, Laurie Dutcher being duly sworn, deposes and says that the posting of the Resolution began on

April 21, 2026 and continued for at least 30 days. That the Resolution was available to the public on the:

- Employer's website at: www.townoflibertyny.gov
- Official sign board at: 120 North Main Street, Liberty NY 12754
- Main entrance Secretary or Clerk's office at: _____

(seal)

Received Date

**Standard Work Day and Reporting
 Resolution for Elected and
 Appointed Officials Continuation Form**

RS 2417-B

(Rev.04/20)

Please type or print clearly
 in blue or black ink

Employer Location Code

3 0 3 5 7

Name	Social Security Number	NYSLRS ID	Title	Current Term Begin & End Dates	Standard Work Day	Record of Activities Result	Not Submitted	Pay Frequency	Tier 1
Elected Officials:									
Francis DeMayo			Supervisor	01/01/2024-12/31/2027	6.00	20.00/30.00	<input type="checkbox"/>	biweekly	<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
							<input type="checkbox"/>		<input type="checkbox"/>
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Appointed Officials:									
							<input type="checkbox"/>		<input type="checkbox"/>
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							<input type="checkbox"/>		<input type="checkbox"/>





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120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 2925772 (p)
(845) 2921310 (f)

DATE: April 20, 2026
TO: Supervisor DeMayo and Town Board Members
FROM: Cheryl Gerow
RE: Capital Reserve Resolution

Attached are two bids received off of state contract for the purchase of a 2026 Dodge Ram 3500 utility truck and 2026 Chevrolet 3500 utility truck.

Please authorize the purchase and for a capital reserve fund resolution be drafted for the May 4, 2026 meeting.

Thank you.

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ROBERT GREEN TRUCK DIVISION
 ROUTE 17 EAST EXIT 107, P.O. BOX 8002
 ROCK HILL, N.Y. 12775
 PHONE 845-794-0300 FAX 845-794-0295
 ONONDAGA CTY #0010808 POLICE AND ADMIN VEHICLES
 3/13/2026

rev-04/01/08

LIBERTY WATER, TOWN OF
 120 NORTH MAIN STREET
 LIBERTY, NY 12754
 DAMON KNACK

OKAY TO ORDER - DAMON TO RSG 2.3.26 11:30AM
D.KNACK@TOWNOFLIBERTY.ORG

BASE MODEL LESS 5.53%/FACTORY OPTIONS LESS 10%/NON OEM LESS 50%

PH 845 796-6395/ OFFICE 845 292-5620
 FX
 VN 2026 RAM 3500 UTILITY

		RS GREEN		
QTY		UNIT PRICE	NET PRICE	TOTAL
1	2026 RAM D28L62 3500 TRADESMAN REG CAB, 4X4, 56" CA	49,655.00	46,909.08	\$46,909.08
1	SUPPLEMENTAL ADDITIONAL FLEET INCENTIVE		-3,500.00	-\$3,500.00
1	FACTORY TO DEALER DESTINATION CHARGE		2,095.00	\$2,095.00
1	PGW-GREEN EXTERIOR PAINT	500.00	450.00	\$450.00
1	ESL-6.4 LITER GAS ENGINE/ DFX-8 SPEED AUTO TRANS			
1	TXX8-HD VINYL INTERIOR			
1	AAP-SPECIAL SERVICE VEHICLE GROUP	695.00	625.50	\$625.50
1	LNC-CLEARANCE LAMPS	95.00	85.50	\$85.50
1	LHL-AUX SWITCHES			
1	TCP-;T275/70R18E ON/OFF ROAD TIRES	295.00	265.50	\$265.50
1	XEF-TRANSFER CASE SKID PLATE	95.00	85.50	\$85.50
1	DELETE PICKUP BOX	\$ (400.00)	\$ (360.00)	-\$360.00
1	ADD FULL SIZE SPARE TIRE	\$295.00	\$265.50	\$265.50
1	A7B-TRADESMAN LEVEL 1 EQUIPMENT GROUP	\$2,295.00	\$2,065.50	\$2,065.50
1	INSTALL FACTORY BACK UP CAMERA		\$150.00	\$150.00
1	RGTD-PZ975 97.5DBL BACK UP ALARM	\$168.00	\$84.00	\$84.00
1	ANTICORROSION PROTECTION & UNDERCOAT	\$659.00	\$329.50	\$329.50
1	LUVERNE 415060-401631 7" GRIP STRUT SIDE STEPS	\$1,395.00	\$697.50	\$697.50
1	FRONT MUDFLAPS - TRUCK TYPE	\$182.00	\$91.00	\$91.00
1	ANTI SAIL MUDFLAPS INSTALLED REAR WHEELS	\$318.00	\$159.00	\$159.00
1	7 WIRE FLAT TRAILER RECEPTACLE	\$318.00	\$159.00	\$159.00
1	RECEIVER HITCH W/ INSERT & "D" RINGS (DOES NOT INC. BALL)	\$1,020.00	\$510.00	\$510.00
1	STROBE LIGHTS BODY REAR PILLARS	\$1,264.00	\$632.00	\$632.00
1	STROBE LIGHTS GRILLE (4) XTP4A AMBER	\$1,264.00	\$632.00	\$632.00
1	FIRE EXTINGUISHER AND TRIANGLE REFLECTOR KIT	\$195.00	\$97.50	\$97.50
1	FRONT TIMBREN LOAD BOOSTERS	\$682.00	\$341.00	\$341.00
1	REAR TIMBREN LOAD BOOSTERS	\$914.00	\$457.00	\$457.00
1	BOSS 8'2" POWER V DXT PLOW	\$15,920.00	\$7,960.00	\$7,960.00
1	SNOW DEFLECTOR FOR V-PLOW UP TO 9'2"	\$900.00	\$450.00	\$450.00
1	CUTTING EDGE FOR DXT UP TO 9'2"	\$1,500.00	\$750.00	\$750.00
1	READING SPACEMAKER S98G	\$23,392.00	\$11,696.00	\$11,696.00
1	RECESSED REAR BUMPER	\$458.00	\$229.00	\$229.00
1	DECKPLATE GRAVEL GUARDS FRONT OF BODY	\$324.00	\$162.00	\$162.00
1	SPRAY IN LINER -FLOOR, SIDES, GATE, AND TOP OF BOX	\$2,470.00	\$1,235.00	\$1,235.00
		SUB TOTAL		\$75,808.58
		DELIVERY		
		FED EXCISE TAX		
		TOTAL		\$75,808.58



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(845) 292-5772 (p)
(845) 292-1310 (f)

DATE: April 20, 2026

TO: Supervisor DeMayo and Town Board Members

FROM: Cheryl Gerow

RE: Progressive Discipline Policy, Warning and Performance
Improvement Plan

Attached is a Progressive Discipline Policy, written warning document and
Performance Improvement Plan.

Please pass a resolution accepting this policy and supporting
documentation.

Thank you.

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Progressive Discipline Policy

Purpose

Town of Liberty's progressive discipline policy and procedures are designed to provide a structured corrective action process to improve and prevent a recurrence of undesirable employee behavior, violation of Town policy and performance issues. Outlined below are the steps of Town of Liberty's progressive discipline policy and procedures. Some of the factors that will be considered are whether the offense is repeated despite coaching, counseling or training; the employee's work record; and the impact the conduct and performance issues have on the organization.

Pursuant to §75 of Civil Service Law, failure to adhere to this policy, or any other policy, may result in removal and other disciplinary action.

Nothing in this policy provides any contractual rights regarding employee discipline or counseling, nor should anything in this policy be read or construed as modifying or altering the employment-at-will relationship between Town of Liberty and its employees.

Procedure

Step 1: Counseling and verbal warning

Creates an opportunity for the Department Head to bring attention to the existing performance, conduct, violation of Town policy or attendance issue. The Department Head should discuss with the employee the nature of the problem or the violation of Town policies and procedures. The Department Head is expected to clearly describe expectations and steps the employee must take to improve his or her performance or resolve the problem. Within five business days of meeting with employee, the Department Head will prepare written documentation of the verbal counseling. The employee will be

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asked to sign this document to demonstrate his or her understanding of the issues and the corrective action.

Step 2: Written warning

The written warning involves more formal documentation of the performance, conduct or attendance issues and consequences. Additionally, the written warning will advise the employee of their right to appeal to the Town Supervisor. During Step 2, the Department Head and Supervisor, or Department Liaison, will meet with the employee to review any additional incidents or information about the performance, conduct or attendance issues as well as any prior relevant corrective action plans. The Department Head and Supervisor or Department Liaison will outline the consequences for the employee of his or her continued failure to meet performance or conduct expectations.

A formal performance improvement plan (PIP) requiring the employees' immediate and sustained corrective action will be issued within five business days of a Step 2 meeting. The written warning may also include a statement indicating that the employee will be subject to additional discipline, up to and including termination, if immediate and sustained corrective action is not taken.

Step 3: Suspension and final written warning

Some performance, conduct or safety incidents are so problematic and harmful that the most effective action may be the temporary removal of the employee from the workplace. When immediate action is necessary to ensure the safety of the employee or others, the immediate Department Head may suspend the employee, in writing, for no more than *thirty days* without pay, pending the results of an investigation and hearing. Suspensions that are recommended as part of the normal sequence of the progressive discipline policy and procedures are subject to approval from the Department Head, Town Board and HR. Depending on the seriousness of the infraction, the employee may be suspended without pay in full day increments consistent with federal, state and local wage and hour employment laws. Employees may not substitute or use an accrued paid vacation, sick or personal day in lieu of the unpaid suspension. HR will provide guidance to ensure that the discipline is administered without jeopardizing the FLSA exemption status. Pay may be restored to the employee if an investigation of the incident or infraction absolves the employee of wrongdoing.

Step 4: Recommendation for termination of employment

The last and most serious step in the progressive discipline process is a recommendation to terminate employment. Generally, The Town of Liberty will try to exercise the progressive nature of this policy by first providing warnings, issuing a final written warning or suspending the employee from the

workplace before proceeding to a recommendation to terminate employment. The Department Head's recommendation to terminate employment must be approved by human resources (HR) and the Town Board. Final approval is required from the Town Board.

Appeals

- An employee may appeal if subjected to any of the following penalties:

- Demotion in title or grade
- Dismissal or termination from service
- Suspension without pay

Official reprimand without remittance of pre-hearing suspension pay

An employee must select **one** of the following appeal options:

- File a written appeal with the State or Municipal Civil Service Commission having jurisdiction; OR
- Initiate a proceeding in a court of competent jurisdiction pursuant to Article 78 of the Civil Practice Law and Rules.

Appeals to the Civil Service Commission must be filed in writing within twenty (20) days after service of the written notice of determination. If the notice of determination is served by registered mail, the employee shall be granted an additional three (3) days to file the appeal. Failure to file within the prescribed timeframe may result in dismissal of the appeal. Following review, the Commission may affirm, reverse, or modify the disciplinary determination.

If reinstated, the employee shall receive back pay for the period of removal, including any prior suspension without pay, less any unemployment insurance benefits received during such period. The decision of the Civil Service Commission shall be final and binding and shall not be subject to further judicial review.

The Town will coordinate with Civil Service Regulations to ensure employee rights are upheld.

Documentation

The employee will be provided with copies of all progressive discipline documentation, including all PIPs (performance improvement plans). The employee will be asked to sign copies of this documentation attesting to his or her receipt and understanding of the corrective action outlined in these documents. Copies of these documents will be placed in the employee's official personnel file.

For further clarification and updated rules, refer to § 75 of Civil Service Law.



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PROGRESSIVE DISCIPLINE WARNING

EMPLOYEE INFORMATION

Employee Name: _____ Date: _____
Department Head: _____ Job Title: _____
Department: _____

COUNSELING TYPE

First Warning Second Warning Final Warning

Type of Offenses

Tardiness Absenteeism Substandard Work Violation of Safety Rules
 Violation of Town Policy Rudeness to Customers/Coworkers
 Other: _____

Details

Description of Infraction: _____
On _____, _____ were in violation of _____ policy
(Date) (Name of Employee) (Type of Policy)

You are to refresh yourself with the Town Policy on _____.
Failure to abide by Town Policy will result in formal discipline.

By signing this counseling memo, you confirm that you understand the information set forth in the memo. You also confirm that the issues have been discussed with you by the Department Head or Town Supervisor.

Plan for improvement: Going forward you will adhere to this and all other policies of the Employee Personnel Policy.

Consequences of Further Infractions: Failure to adhere to the above expectations or further violation of this policy will result in further disciplinary action up to and including termination.

Acknowledgement of Receipt of Warnings

By signing this form, you confirm that you understand the information in this warning. You also confirm that you and your Department Head have discussed the warning and a plan for improvement. Signing this form does not necessarily indicate that you agree with this warning or its contents. A copy of this will be placed in your personnel file.

Employee Signature/Date

Department Head Signature/Date

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PERFORMANCE IMPROVEMENT PLAN

Target Area <i>Detail specific area where performance standards have not been met</i>	Performance Concern <i>Detail specific dates and examples of where the standards have not been met</i>	Expected standard of performance <i>Detail what is expected in terms of performance</i>	Agreed improvement actions <i>Detail what actions need to be taken to meet expected standard of performance</i>	Support <i>Detail what has been agreed in terms of support required to achieve the expected standard of performance</i>	Review Date	Review Notes <i>Detail improvement made and any future review dates</i>	Goal Date
Customer Service							
Quality of Work							

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(845) 292-5772 (p)
(845) 292-1310 (f)

DATE: April 20, 2026
TO: Supervisor DeMayo and Town Board Members
FROM: Cheryl Gerow
RE: Day Camp Concession Stand RFP/Bid

Attached is a Request for Bid/Proposal for Day Camp Concession Stand. The attached RFP/Bid asks for a rental price to use the existing building and/or rental price of a mobile unit.

Please approve or make recommendations to the attached specifications and set the bid date for May 28, 2026.

Thank you.

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T W N O F L I B E R T Y

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120 North Main Street
Liberty NY 12754

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(845) 292-5772 (p)
(845) 292-1310 (f)

REQUEST FOR BID/PROPOSAL

For

Day Camp Concession Stand

ISSUE DATE: April 24, 2026

DUE DATE: May 28, 2026

TIME: 11:00 AM

Please quote your lowest price for the services to be rendered, as specified below. Any deviation from the specifications must be identified and fully described. The right is reserved to accept or reject quotation on each item separately, or as a whole, and to waive any irregularities in a quotation. If unable to quote, please return this form so marked.

All bids must be clearly marked and sealed, RFP for Day Camp Concession Stand, and delivered to:

Town of Liberty, Town Clerk's Office
120 North Main Street
Liberty, New York 12754

The quote must be received in person or by mail no later than the date and time indicated above.

Faxed and emailed quotes WILL NOT be accepted.

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REQUEST FOR BID/PROPOSAL

The Town of Liberty Parks and Recreation Department (Town) is seeking Requests for Proposals for to outsource the operation and management of the **Day Camp Concession Stand at Hanofee Park** through a formal bidding process. This document outlines the operational expectations, service hours, menu requirements, and program needs that must be addressed within the bid specifications.

The Town reserves the right to reject any/or all bids/proposals.

SCOPE OF SERVICES

The following specifications are intended to cover Day Camp Concession Stand Services at Hanofee Park: Bid/Proposals are being requested for the rental of the existing concession stand and/or the renting of space for mobile food truck.

Alternate: Additional hours after day camp and during the weekend

The Parks and Recreation Director, or other designated representative shall be the final authority on whether standards have been met.

SCOPE OF WORK

- Vendor must ensure quick service and affordable pricing for day campers ages five (5) through thirteen (13). Concession stand should remain appropriately staffed and stocked throughout the service periods below.
- **Schedule and food service requirements:**
Operating Hours: June 29, 2026 through August 14, 2026 from 8:30 AM through 4:30 PM, Monday through Friday, excluding holidays
 1. Breakfast Service from 8:30 AM through 9:30 AM
Vendor must ensure quick service to accommodate camper arrival times.

Typical offerings include: Jimmy Dean breakfast sandwiches, honey buns, muffins, and cinnamon buns.

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2. Morning Concession Services from 9:30 AM through 11:45 AM
Concession remains open primarily for late arriving campers, beverage sales and light items.

Typical offerings include: Bottled water, Gatorade or similar sports drinks, grab and go snack items.

3. Lunch service beginning at 11:45 AM
Vendor must be capable of handling high-volume service efficiently with scheduled lunch periods.

Typical offerings include: Ellio's Pizza, pretzels with cheese, nachos with cheese, corn dogs, ice cream novelties, assorted chips and candy.

4. Afternoon snacks from 2:00 PM through 4:30 PM
Snack service supports campers during afternoon programming and dismissal periods. Vendor should maintain adequate inventory.

Typical offerings include: Cold beverages, ice cream novelties, chips, snack foods, and candy.

- **Concession operator must be able to accommodate multiple payment systems:**

1. Prepaid camper accounts (primary method). Vendor must be able to accurately track and document all prepaid payments for each camper. Each camper is to receive a receipt for all monies paid on account. Vendor must be able to provide documentation of payments received, items purchased, cost of items purchased, and balance of account.
2. Cash payments
3. At the end of the season, vendor must return all credit balances within fourteen (14) days to the camper's legal representative whom paid on the account

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• **Dietary & Food Safety requirements:**

The Vendor must demonstrate the ability to accommodate dietary needs and safety considerations, including:

1. Availability of Kosher food options (must)
2. Strong allergy awareness practices (*special attention to peanut and nut related allergies*)
3. Proper food handling and cross contamination prevention procedures
4. *Compliance with all local health department regulations is required*

Vendor Responsibilities:

- Staffing and daily operation of concession stand
- Food purchasing, preparation, and inventory management
- Maintaining cleanliness and health code compliance
- Providing consistent menu availability throughout the program
- Managing point of sale operations
- Coordinating with Parks and recreation staff regarding camper needs and schedules
- Background check and HIPAA forms signed

SPECIFICATIONS:

1. The vendor will furnish all labor and cleanup of provided area. Garbage must be disposed of in the provided dumpster at the end of each day.
2. The vendor will ensure that all employees comply with all applicable Town of Liberty, New York State and Federal regulations and practices with respect to work performed on Town sites.
3. The vendor's personnel will conduct themselves on site in a professional manner at all times.
4. Report any damage, or potential hazard, involving Town property immediately to the Town of Liberty Park Supervisor at (845) 796-6349.
5. Hazardous conditions shall be immediately remedied or secured to prevent further damage and/or protect the public from injury. It is the Vendor's responsibility to provide close supervision of operations.
6. Incidents, altercations, or accidents involving the public shall be reported to the Parks and

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Recreation Director within 24 hours. The Parks and Recreation Director, at his or her discretion, may require a written report from the Vendor describing the incident or accident.

7. The Vendor will provide service as set forth in the Scope of Work
8. Vendor will be responsible for any damages done to pavement, curbing or driving surfaces and contamination resulting from its trucks servicing the agreed upon area

SUBCONTRACTORS

All subcontractors are subject to prior written approval from the Town. Notwithstanding, for any such approval, the proposer shall be solely responsible for the performance of the services. Any such Town approval shall not create or purport to create any obligation of the Town to such subcontractor or establish any contractual relationship or privacy. Contracts between the proposer and sub-contractor shall include clauses that make reference to this section.

ASSIGNMENT

The proposer shall not assign or transfer the right, title or interest in the contract without the written consent of the Town.

INSURANCE

Bidder proposers must submit proof of liability insurance naming the Town of Liberty as additional insured in an amount not less than \$1,000,000, provide proof of Workers Compensation Insurance, Disability Insurance and Automobile Insurance.

PERMITS

Bidder proposers must provide proof all permits needed to operate which include but not limited to:

- Peddlers Permit, Transient Merchant Permit or Transient Merchant-Peddler Permit, as per the Town of Liberty Town Code section 111
- New York State Department of Health permit to operate

TERMINATION

The Town shall have the right to terminate the agreement upon thirty (30) days written notice to the proposer.

The bid amounts shall be effective June 29, 2026 through August 14, 2026. The awarded bid cannot be substituted by another contractor

All bidders must complete and submit the attached bidder reference sheet, proposal cost sheet, non-collusion certificate, proof of insurance and proof of all permits needed.

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RENT PROPOSAL

- Bidder's Rates shall be a flat rate for the season effective for the duration of the Contract Term.
- Rental prices below must be all inclusive
- After award of bid/proposal, vendor must submit payment to the Town of Liberty Finance Office within five (5) days of execution of contract.

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BID/PROPOSAL REFERENCE SHEET

List up to five (3) references for the same type and size of service described in this bid document. Indicate dates of work.

NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____	
BRIEF DESCRIPTION OF SERVICE:	
NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____	
BRIEF DESCRIPTION OF SERVICE:	
NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____	
BRIEF DESCRIPTION OF SERVICE:	

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BID/PROPOSAL

For Day Camp Concession Stand

Operating from June 29, 2026 through August 14, 2026

Monday through Friday from 8:30 AM until 4:30 PM

Location	Rental Price Proposal for the use of existing building
Hanofee Day Camp	
Location	Rental Price Proposal for use of mobile food vendor
Hanofee Day Camp	

The terms and conditions of this Request for Proposal will be incorporated into the resulting agreement. Please have an authorized representative of your organization sign and date your proposal below as acceptance of these terms and conditions. Unsigned bids will not be considered for final award:

Representative Signature

Company Name

Print Name

Title

Telephone Number

E-mail address

Date

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TOWN OF LIBERTY

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TOWN OF LIBERTY

NON-COLLUSION BID/PROPOSAL CERTIFICATE

The following statement is hereby made by the undersigned to accompany the sealed bid by the undersigned.

The undersigned hereby certifies:

1. That the bid which is accompanied by this statement has been arrived at without collusion with any seller of the same materials, and
2. That the contents of the bid have not been communicated by the bidder or one of its agents to any persons outside of the company.

Date: _____

Name of Company: _____

Address: _____

By: _____

Title: _____

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T O W N O F L I B E R T Y

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**HIPAA Authorization and Confidentiality Agreement
For Food Service Vendor – Day Camp**

Camp Name: Hanofee Park

Camp Address: 136 Sunset Lake Road, Liberty NY 12754

Vendor Name: _____

Vendor Address: _____

Purpose

This agreement allows the Camp to share limited health-related information with the Food Vendor solely for the purpose of safely preparing and serving food to campers with allergies, dietary restrictions, or other health conditions.

Authorized Information to be Shared

The Camp may provide the following information when necessary:

- Camper name
- Food allergies
- Dietary restrictions (medical or religious)
- Relevant emergency food allergy information
- Special meal requirements

Permitted Use of Information

The Vendor agrees that this information will be used **only for meal planning, food preparation, and food safety** for the campers of the Camp.

Confidentiality

The Vendor agrees to:

1. Keep all health information confidential.
2. Limit access to employees who need the information for food preparation or service.
3. Not disclose camper health information to any third party.
4. Safely store or destroy any written or digital information after the camp session ends.

HIPAA Compliance

The Vendor agrees to handle all shared health information in accordance with applicable privacy laws and maintain reasonable safeguards to protect confidential information.

Term

This agreement applies for the duration of the Camp season:

From June 29, 2026 to August 14, 2026.

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T E W - O R G

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Acknowledgment

Vendor Representative Name: _____

Signature: _____

Date: _____

Camp Representative Name: James Guara

Signature: _____

Date: _____

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NEW YORK
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Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)
(845) 292-1310 (f)

DATE: April 20, 2026

TO: Supervisor DeMayo and Town Board Members

FROM: Cheryl Gerow

RE: Computer and Information Technology RFP/Bid

Attached is a Request for Bid/Proposal for Computer and Information Technology. The attached RFP/Bid asks for a hourly rate and an annual rate.

Please approve or make recommendations to the attached specifications and set the bid date for May 28, 2026 at 11:00 AM.

Thank you.

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H E R T A N D F O R E

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Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)

(845) 292-1310 (f)

REQUEST FOR BID/PROPOSAL

For

Computer and Information Technology Services

ISSUE DATE: April 24, 2026

DUE DATE: May 28, 2026

TIME: 11:00 AM

Please quote your lowest price for the services to be rendered, as specified below. Any deviation from the specifications must be identified and fully described. The right is reserved to accept or reject quotation on each item separately, or as a whole, and to waive any irregularities in a quotation. If unable to quote, please return this form so marked.

All bids must be clearly marked and sealed, RFP for Computer and Information Technology Services, and delivered to:

**Town of Liberty, Town Clerk's Office
120 North Main Street
Liberty, New York 12754**

The quote must be received in person or by mail no later than the date and time indicated above.

Faxed and emailed quotes WILL NOT be accepted.

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TOWN OF LIBERTY OF NEW YORK

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REQUEST FOR BID/PROPOSAL

The Town of Liberty (Town) is seeking Requests for Proposals for Computer and Information Technology Consulting Services for the period of July 1, 2026 to June 30, 2027. The Town currently works with multiple vendors for IT needs and we are in need of an IT professional to oversee all aspects of the Town's infrastructure including, but not limited to software, hardware, telephone systems, internet systems, multifunction printers and copiers, cameras, web management and monitoring systems. The Town is looking for a comprehensive approach and vendor, to oversee of the Town's entire IT Infrastructure and provide recommendations and solutions for improvements and increased efficiency, as well as oversee the implementation of same to address staff concerns and needs, with regard to their current operating systems/software/network shortfalls.

The successful bidder shall be required to execute a contract with the Town of Liberty which reflects the terms of these specifications.

The Town reserves the right to reject any or all bids and to waive any formality or technicality in any bid in the interest of the town.

TOWN FACILITIES

The Town of Liberty is administered through numerous departments at five (5) locations. Included, but not limited to, in this proposal are the following departments, locations and vendor software with approximate number of work stations

Town Hall, 120 North Main Street, Liberty

1. Supervisor's Office, two (2) desktops and one (1) laptop
 - a. OpenGov
2. Finance Office, two (2) desktops and one (1) laptop
 - a. AS400
 - b. OpenGov
3. Town Clerk/Tax Collector, two (2) desktops and one (1) laptop
 - a. BAS Software
 - b. DECALS (NYS DEC License System)
 - c. Allen Tunnel Tax Software
 - d. OpenGov

Town Hall, 119 North Main Street, Liberty

1. Parks and Recreation, five (5) desktops
 - a. OpenGov
 - b. LOTUS

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2. Building Department, three (3) desktops, one (1) laptop and (2) tablets
 - a. OpenGov
 - b. BAS/IPS
3. Assessor's Office, three (3) desktops, one (1) tablet
 - a. OpenGov
 - b. BAS/RPS
 - c. Image Mate

Highway Department, 2751 State Route 52, Liberty

1. Two (2) desktops and two (2) laptops
 - a. OpenGov
 - b. Fuel Master Metering System

Water and Sewer Department, 4722 State Route 55, Swan Lake

1. One (1) desktop and two (2) laptops
 - a. AS400
 - b. Badger Meter Reading System
 - c. OpenGov

Dog Kennel

1. One (1) laptop
 - a. OpenGov

SCOPE OF SERVICES

The following specifications are intended to cover Computer and Technology Services:

Technical Requirements for Software Services:

Review and make recommendations regarding purchasing and installation of new software. Research new trends in relevant software designs and systems and provide information for consideration

Review and make recommendations regarding the integration of new software or systems purchases with existing hardware and software. Analysis of risks and impacts of proposed hardware/software integration. Coordinate system development tasks to include design, integration, and formal testing. Oversee all transitions into production and completed action in system specifications, technical and logistical requirements, and other disciplines. Create and maintain programmatic and technical documentation to ensure efficient planning and execution. Manage and document system configurations.

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On-site support of software and hardware in use on servers and desktops to include network security and all functions of Microsoft Active Directory environment. Verify proper operations and configurations of software on the Town of Liberty servers and desktops. On-site support will be provided and "on-call" 24 hours/day 7 days/week and support for those hours will be responded to within four (4) hours of the date and time the call is received.

On-site support of hardware (servers and desktops) in use by the Town of Liberty. Verify proper operations and configurations of hardware (servers, backup and desktops). Upgrade, install and troubleshoot networks, networking hardware devices and software. Assist the Town with maintaining an inventory of equipment and parts as well as documentation of vendor activities. Develop and document system standards for computer and network devices. Recommend and schedule repairs to LAN/WAN.

Hardware Support Services

1. Support and make recommendations for cameras for security and monitoring at all town facilities. Current cameras are installed in Town Hall.
2. Development and execution of a preventative maintenance program for hardware in use (Servers/Desktops) at the all offices. On-site support will be provided and "on-call" 24 hours/day, seven (7) days/week and support for those hours will be responded to within four (4) hours of the date and time the call and/or email is received. Compose and complete updates to the Town computer inventory with communications to the Director of Finance.

Policy and Procedure Support

1. Ongoing development of proposed formal computer system policies and procedures to ensure the security and availability of systems. Procedures to include data backup procedures and disaster recovery plan preparation.

Endpoint Detection and Response

1. Support and make recommendations for endpoint protection and response. Continually monitor all network devices for possible security threats as well as maintain accurate account of network devices both in use and not in use. Respond to threats as necessary. On-Site support will be provided and "on-call" 24 hours/day seven (7) days/week and support for those hours will be responded to within two (2) hours of the date and time the call and/or email is received.

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2. Clear working knowledge of applying MFA, maintaining firewalls, cloud security, and provide and maintain backups for all functions

Internet, Streaming and Social Media

1. Website Management
2. Ensure compliance with website, social media and streaming requirements, including the set-up and coordination
2. Knowledge of Zoom, Facebook, Instagram, Wordpress and other media solutions is required

Project Management

1. Run complex projects/programs from design and development to completion.
2. Define requirements and plan project lifecycle deployment.
3. Define resources and schedule for project implementation.
4. Create strategies for risk mitigation and contingency planning.
5. Plan and schedule project deliverables, goals, milestones.
6. Direct and oversee project team and manages conflicts within group. Efficiently identify and solve project issues.
7. Demonstrate leadership to define requirements for project risk.
8. Develop Requests for Proposals (RFP) for external services.
9. Design and maintain technical and project documentation.

On-Site support will be provided and "On-Call" 24 hours/day 7 days/week and support for those hours will be responded to within 4 hours of the date and time the call and/or e-mail is received.

Additional Services

1. Monthly system audits to verify systems operations and maintenance including data backup verifications
2. Quarterly, and as requested, a detailed report of work performed to the Director of Finance. Additional professional services or consultants needing to be brought in for specific situations, those consultants shall be paid by the Town of Liberty separate and apart from this agreement. Prior approval for such consultants or services shall be approved by the Director of Finance and/or Town Board.
3. When so requested, the Contractor shall provide service within twenty-four (24) hours, unless notified that an emergency exists which requires immediate attention to keep a facility in

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operation. In the event of an emergency, service shall be provided within four (4) hours.

4. If non-emergency service is not provided within twenty-four (24) hours after direct verbal, telephone or e-mail notification from the Town of Liberty Director of Finance, or if emergency service is not provided within four (4) hours after direct verbal, telephone or e-mail notification from the Director of Finance, the Town has the right to secure the same service from another source.
5. When it is necessary to perform work outside of regular work hours (8:00 AM – 4:00 PM, Monday through Friday), the Contractor shall notify the Director of Finance at (845) 292-5772 and by e-mail at c.gerow@townofliberty.org at least twenty-four (24) hours in advance.
6. The Director of Finance, Town Supervisor, or other designated representative shall be the final authority on whether standards have been met.
7. The contractor shall clearly mark all work areas that may reasonably be expected to endanger health and safety. Technician will provide such signs, markers, cones and barricades within reason as required to identify all work areas and minimize dangers.
8. Contractor shall practice acceptable safety precautions so as not to harm any persons or property while performing services under this RFP or any resulting contract. Contractors shall follow industry safety standards and use only industry approved equipment in accordance with the manufacture's specifications in the performance of all duties.

SPECIFICATIONS

1. Vendor must have staff available on an on-call basis Monday-Friday (excluding holidays) for onsite service. Work must be completed between the hours of 8:00 AM through 4:00 PM
2. Vendor must have a cellular phone. Cell phone for the Director of Finance will be supplied upon start of contract
3. Vendor must be able to have a representative respond to a voicemail and/or e-mail within two (2) hours and arrive on-site within four (4) hours of initial call for service
4. The Vendor will furnish all labor, tools, specialized equipment, materials, and disposal of waste material generated by the work.
5. All fieldwork shall be performed by or under the direct supervision of a qualified technician.
6. The Vendor will ensure that employees comply with all applicable Town of Liberty, New York State and Federal regulations and practices with respect to work performed on Town sites.

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7. The Vendor's personnel will conduct themselves on site in a professional manner at all times.
8. The Director of Finance or appointed designee will inspect work performed by the Vendor. In the event of work performance deficiencies, the Director of Finance or Supervisor will notify the Vendor. Notification may be verbal or written. The Town may choose to **Require the Vendor to rectify the deficiency within 24 hours or may withhold payment.**
9. Report, including but not limited to, any damage, potential hazard or security breaches involving the Town immediately to the Town of Liberty Supervisor at (845) 292-5111 and supervisordemayo@townofliberty.org and Director of Finance at (845) 292-5772 and c.gerow@townofliberty.org.
10. Hazardous conditions shall be immediately remedied or secured to prevent further damage and/or protect the public from injury. It is the Vendor's responsibility to provide close supervision of operations and management of the site.
11. Incidents, altercations, or accidents involving the public shall be reported to the Contract Administrator within 24 hours. The Contract Administrator, at his or her discretion, may require a written report from the Vendor describing the incident or accident.
12. The Vendor will coordinate with the Director of Finance requested services 48 hours prior to the scheduling date of work is to be performed. The Vendor will be notified via e-mail and/or phone regarding any requested work to be performed by the Director of Finance. No work shall be performed unless requested by the Director of Finance.
13. All proposals shall be made on an hourly basis that includes travel, labor, consumables and fees and/or an annual on-call retention rate for travel, labor, consumables and fees for the entire contract year

QUALIFICATIONS OF VENDORS

1. Vendor must have at least one individual employed who is skilled with Microsoft Systems Administrators standards.
2. Vendor should have at least one individual employed who is skilled to Microsoft Desktop Support Technicians standards.
3. Vendor must have at least one individual employed who is skilled in the development, deployment, tuning and maintenance of Microsoft 0365.
4. Vendor must possess the knowledge and skills to maintain network system policies.
5. Vendor must possess the knowledge and skills to design and implement server redundancy in a domain environment.

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LIBERTY COUNTY

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6. Vendor must possess the knowledge and skills to effectively use Go Daddy Services for publishing information to the internet and maintain security when using this system.
7. Vendor must possess the knowledge and skills to design and implement a disaster recovery plan for networking equipment, servers and workstations at various locations.
8. Vendor must possess the knowledge and skills to configure and optimize Microsoft Software Update Services (SUS) or Microsoft Systems Management Server.
9. Vendor must possess the knowledge, skills and necessary tools to troubleshoot repair or replace personal computer and service hardware, including but not limited to, hard drives, RAID controllers, RAID hard drives, power supplies, network interface cards, modems, video adaptors, keyboards, mice and monitors.
10. Vendor must possess the knowledge and skills to assess future hardware needs and develop recommendations of hardware purchases for the Town
11. Vendor must have the knowledge of Microsoft Operating Systems
12. Vendor must be able to possess the knowledge and to administer ad-hoc training on the various programs
13. Vendor must be able to assist in the deployment and upgrades to all software, including but not limited to;
 - a. BAS—Town Clerk, RPS and IPS
 - b. Image Mate
 - c. Internet
 - d. Copiers
 - e. DECALS
 - f. Allen Tunnel Software or related Tax Collection Software

TERMS AND CONDITIONS

- The Vendor will not store any equipment on the property without written communication and approval with the majority of the Town Board. If they do decide to leave any equipment of any type on the premises, the Vendor will be responsible for the condition. The Town will not be held accountable for any damage or theft of any Vendor equipment.
- Proposals shall be presented describing the Vendor's experience in Information Technology services with municipal computer operational needs.
- If the price of the service remains unchanged as of the end of the contract, the Town may extend the contract with the Contractor for additional one-year period increments.

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- This agreement can be amended as needed to service the needs of the Town departments. All amendments must be provided with the approval of the Town Board with a majority vote. All changes that will incur costs must be done in writing. Verbal changes that affect the cost will not be permitted without written amendments. Non-cost changes can be done without the Town Board majority approval.
- Questions must be submitted in writing via e-mail to c.gerow@townofliberty.org. Inquiries submitted to the Town of Liberty must reference the page and section of the RFP document in question.
- All responses to this request for proposal become the property of the Town of Liberty.
- Prospective proposers are responsible for their own expenses in preparing the proposal and subsequent negotiations with the Town of Liberty, if any.
- This RFP is not to be construed as a contract to purchase goods or services. The Town is not bound to accept the lowest price or any proposal of those submitted.
- While the Town has used considerable efforts to ensure an accurate representation of information in this RFP, all prospective proposers are urged to conduct their own investigations into the material facts, and the Town shall not be held liable or accountable for any error or omission in any part of this RFP.
- All the terms and conditions of this RFP are deemed to be accepted by the proposer and incorporated in its proposal, except those conditions and provisions that are expressly excluded by the proposer's proposal.
- It shall be a condition precedent of the Town of Liberty's obligation to monthly payments for all acceptable service rendered and invoiced with details pertaining to costs.
- The successful proposer must demonstrate financial stability, and the Town of Liberty reserves the right to conduct independent background checks to determine the financial strength of any and all organizations or individuals submitting proposals.
- If any contract cannot be negotiated within thirty (30) days of notification to the designated proposer, the Town of Liberty may terminate negotiations with that proposer and negotiate a contract agreement with another proposer of its choice.

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- The Town of Liberty is Tax Exempt.
- Contractor shall comply with Federal Regulations, Safety and Health Regulations for Construction (OSHA).

QUESTIONS

Questions related to this RFP/Bid are to be submitted in writing to Cheryl Gerow, Director of Finance, via e-mail to c.gerow@townofliberty.org and must be received at least 48 hours prior to the bid opening date.

INVOICING

The contractor shall submit an invoice on a monthly basis.

Invoices shall indicate (at a minimum) the contracted hourly rate, number of hours serviced for each location and description of work provided.

SUBCONTRACTORS

All subcontractors are subject to prior written approval from the Town. Notwithstanding, for any such approval, the proposer shall be solely responsible for the performance of the services. Any such Town approval shall not create or purport to create any obligation of the Town to such subcontractor or establish any contractual relationship or privacy. Contracts between the proposer and sub-contractor shall include clauses that make reference to this section.

ASSIGNMENT

The proposer shall not assign or transfer the right, title or interest in the contract without the written consent of the Town.

INSURANCE

The bidder proposed must submit proof of liability insurance naming the Town of Liberty as additional insured in an amount not less than \$1,000,000, proof of Worker's Compensation Insurance, Disability Insurance and Automobile Insurance.

CONTRACT

Upon acceptance and award of the bid/rfp by the Liberty Town Board, a contract will be forwarded for acceptancy via DocuSign. Contract will not be in effect until executed by all parties.

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EST. 1807

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TERMINATION

The Town shall have the right to terminate the agreement upon thirty (30) days written notice to the proposer.

The bid amounts shall be effective July 1, 2026 until June 30, 2027. The awarded bid cannot be substituted by another contractor.

All bidders must complete and submit the attached bidder reference sheet, proposal cost sheet, non-collusion certificate, request for taxpayer identification (W9) and proof of insurance.

FEE PROPOSAL

- Bidder's Rates shall be a flat rate per hour effective for the duration of the Contract Term.
- Prices below must be all inclusive, including insurance, labor, travel, consumables and fees

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BID/PROPOSAL REFERENCE SHEET

List up to five (3) references for the same type and size of service described in this bid document. Indicate dates of work.

NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____ Site Sq. Ft: _____	
BRIEF DESCRIPTION OF SERVICE:	
NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____ Site Sq. Ft: _____	
BRIEF DESCRIPTION OF SERVICE:	
NAME OF FIRM:	
ADDRESS OF FIRM:	
CONTACT PERSON:	PHONE:
DATE OF SERVICE: Start: _____ Finish: _____ Site Sq. Ft: _____	
BRIEF DESCRIPTION OF SERVICE:	

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BID/PROPOSAL

Location	Cost
Hourly Rate (includes all labor, travel, fees, insurances, etc)	\$ _____ per hour
Annual Rate (includes all labor, travel, fees, insurances, etc)	\$ _____ per year

The terms and conditions of this Request for Proposal will be incorporated into the resulting agreement. Please have an authorized representative of your organization sign and date your proposal below as acceptance of these terms and conditions. Unsigned bids will not be considered for final award:

Representative Signature

Company Name

Print Name

Title

Telephone Number

E-mail address

Date

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TOWN OF LIBERTY

NON-COLLUSION BID/PROPOSAL CERTIFICATE

The following statement is hereby made by the undersigned to accompany the sealed bid by the undersigned.

The undersigned hereby certifies:

1. That the bid which is accompanied by this statement has been arrived at without collusion with any seller of the same materials, and
2. That the contents of the bid have not been communicated by the bidder or one of its agents to any persons outside of the company.

Date: _____

Name of Company: _____

Address: _____

By: _____

Title: _____

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Company Fact Sheet

Company Name: _____

Address: _____

D.B.A (if applicable) _____

Years at current location: _____

If less than three years, provide previous address: _____

Year Company was formed: _____

How many staff members do you employ? _____

How many technical employees? _____

Types of certifications held:

What is the number of years' experience per technician? _____

What is your geographical service area? _____

How many municipal clients do you have and list who they are? _____

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Disclosure of Responsibility Statement (use additional page if needed)

List any convictions of any person, subsidiary, or affiliate of this company, arising out of obtaining, or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract.

List any convictions of any person, subsidiary, or affiliate of this company for offenses such as embezzlement, theft, fraudulent schemes, etc. or any other offense indicating a lack of business integrity or business honesty which affected the responsibility of the Contractor.

List past and/or pending lawsuits against your company for breach of services and/ or cancelation of contracts or subcontract.

List past and/or pending law suits your company has filed against any individual person(s) and/or company for contract disputes.

List any prior suspensions of debarments by any government agency.

List any contracts not completed or canceled.

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I, _____, as _____
Print Name of Individual Title & Authority

of _____, declare under oath that the above statements,
including any supplemental responses attached hereto, are true.

Signature of individual

NOTARY:

State of _____ County of _____ Subscribed and sworn to
before me on this ___ day of 20___ by _____
representing him/herself to be _____ of the company _____

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F E W I O R K

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Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)

(845) 292-1310 (f)

DATE: April 20, 2026

TO: Supervisor DeMayo and Town Board Members

RE: Onboarding Packet Approval for Appointed Board Members

Attached are the following onboarding materials that will be provided to all new appointed board members:

1. Parks and Recreation Advisory Board
2. Planning Board
3. Zoning Board
4. Grievance Board of Review

Each packet includes the regular payroll information needed and the supplemental items specific for each department:

1. Committee Description
2. Conflict of Interest and Ethical Conduct Policy (taken from Town Code)
3. Social Media Policy
4. Training Certification Completion which provides a list of mandatory training and suggested training for your approval
5. Department contact information (personal information has been omitted from here)
6. Acknowledgment of Receipt confirming they have received everything.

In order to minimize the file attachment size, I have eliminated the basic payroll forms that have already been approved.

If in agreement, please pass a resolution accepting these onboarding documents for each of the respective boards and to authorize me to send the policies out to the existing board members with a May 29, 2026 deadline for completing the training through NeoGov.

Thank you.

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Board of Review
New Employee Information
Fill in shaded areas only

Full Time	
Part Time	
Seasonal	
Rehire	

Employee Number _____

Home Dept. _____

Name _____
Address _____
City/State/Zip _____

Married or Single	Male or Female	# of Dependents	# of State Dependents
-------------------	----------------	-----------------	-----------------------

Social Security Number: _____

Telephone Number: _____

Date of Birth: _____

Date of Hire: _____

Job Title/Position: _____

Pension Plan: Yes or No _____

Hourly Rate _____

or

Salary: _____

Has the employee previously been a member of the NYS Retirement System: Yes or No _____

If available, Retirement Registration Number: _____

Rate: _____

Before this application may be processed, the following forms must be submitted to the Payroll Office before the beginning of the Payroll Period affecting this employee. The payroll clerk will see that all necessary forms are filed with their respective agencies.

Dated: _____

Department Head Signature: _____

Dated: _____

Supervisor Signature: _____

Below for payroll office use only	
W-4 Federal Withholding Form	
IT-2104 State Withholding Form	
I-9 Immigration Form	
Town Retirement Form	
RS-5420-1 Retirement Reg. Form	
Background Checks	
Emergency Contact Form	
Committee Description	
Conflict of Interest and Ethical Conduct Policy	
Social Media Use Policy	
Training Certification Completion	
Dept Contact Information	
New Hire Notification	
Acknowledgement of Receipt	

Below for payroll office use only	
Retirement Information	
NYSLRS ID #:	
Registration #:	
Employment Instance:	
Contribution Rate:	
Date of Membership	



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Grievance Board of Review

Meeting Schedule: 4th Tuesday in May and as needed

Description:

The Board of Assessment Review (BAR) is an independent, local body that hears property owner complaints regarding tentative tax assessments. The BAR is composed of five (5) members, appointed by the Town Board and are independent of the Assessor's Office. They hold the authority to reduce or adjust assessments and are generally a required first step before seeking judicial review.

Duties:

The BAR reviews tax assessments when the property owner believes their property is misclassified, over-assessed, or unlawfully assessed. They will review evidence, deliberate and can decide to reduce, increase, or uphold the tentative assessment determined by the Town Assessor.

If the property owner is still unsatisfied after the BAR decision, they may pursue a Small Claims Assessment Review (SCAR) or a tax certiorari proceeding.

Training:

New or reappointed members must complete mandatory training before grievance day.

The County of Sullivan provides the mandatory annual training. Members will be notified by the Town Assessor when the training schedule is announced and is expected to attend.

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.



**Department of
Taxation and Finance**

OFFICE OF REAL PROPERTY TAX SERVICES

Board of Assessment Review Training Manual

2025

BOARD OF ASSESSMENT REVIEW

BOARD OF ASSESSMENT REVIEW TRAINING MANUAL

IMPORTANT NOTICE

The New York State Office of Real Property Tax Services has produced this manual exclusively for training purposes. The information provided in this manual is not a substitute for an understanding of the laws, rules, and regulations governing the board of assessment review. This manual should not be cited as authority in any question of law. This manual was created to be printed as duplex (double sided).

Trainees are responsible for understanding and complying with the laws, rules and regulations governing the board of assessment review; therefore, all questions concerning the administration of the real property tax law should be referred to the county real property tax director or, where appropriate municipal attorneys.

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BOARD OF ASSESSMENT REVIEW TRAINING FOREWORD

The real property tax is an ad valorem tax (that is, a tax levied on the basis of value). In the first instance, it is the local assessor who determines the taxable value of real property. As you may be aware, New York State Law requires all properties to be assessed at a uniform percentage of value each year.

Taxpayers who feel their assessments are unequal, excessive, unlawful or that their property is misclassified, have a right to have their assessments reviewed by the board of assessment review, or, if necessary, by the courts.

You, as a member of the board of assessment review, have been vested with the duty and responsibility of hearing assessment complaints in the first instance. This includes exercising your judgment and discretion to render an impartial, objective determination on complaints of assessments brought before you. A statement of the reasons for the determination should be included in the determination.

When adjusting assessments, assessors should analyze all the parcels within a community and adjust assessments where necessary to reflect market values. As a result of the analysis, assessments may: 1) remain the same, 2) be adjusted through the use of market trends, or 3) be adjusted based on physical inspection and reappraisal.

Some property owners whose assessments have been adjusted may believe that they have been "selectively reassessed." Selective reassessment occurs when a municipality is **not** conducting a systematic review of all the parcels, yet the assessments of specific parcels, various portions of an assessing unit, or certain types of property are changed **without regard to the relative uniformity of assessments within the municipality**.

To determine which assessments should remain unchanged or be reappraised and/or adjusted, the assessor must conduct a systematic analysis of **the entire municipality**. Review and analysis should be conducted routinely in order to maintain assessments at a uniform percentage of market value as required by law.

Because many municipalities now comply with State law by keeping assessments uniform **annually**, it is not unusual for the assessor's systematic analysis to indicate that some assessments should change while others should not. Thus, if a taxpayer claims his assessment should be reduced to the prior year's level solely because not all assessments were changed, this should not, in and of itself, provide the basis for a reduction. As long as the assessor is able to justify the assessment, the complaint should be denied.

The challenge put to BAR members is not a simple one, nor is the challenge put to assessors. The NYS Office of Real property Tax Services appreciates your joint efforts to ensure that all property owners are assessed fairly and accurately. We are confident that your fellow citizens will value your efforts, as well.

Unit 1 Introduction

Overview of the Board of Assessment Review

Unit importance	You and your fellow members of the board of assessment review have been vested with the duty and responsibility of hearing assessment complaints in the first instance. To enable you to accomplish your responsibilities you need to understand the concepts, principles, tasks, techniques and processes of the board of assessment review.
Unit Overview	This unit provides a brief overview of the course content, training benefits and obligations, roles and duties of boards of assessment review and assessors.
Unit Objectives	By the end of this unit, you will be able to <ul style="list-style-type: none"> • Identify reasons for BAR training • Relate your role with functions of the BAR and Assessor
Commonly used abbreviations	BAR —Board of Assessment Review NYS ORPTS —NYS Office of Real Property Tax Services EDS —Educational Services Unit (NYS ORPTS) RPTL —Real Property Tax Law

Lesson 1

Reasons for Training and Course Overview

Reasons for Training

You and your fellow members of the board of assessment review (BAR) have been vested with the duty and responsibility of hearing assessment complaints in the first instance. You will be asked to exercise judgment and discretion to render an impartial, objective determination on assessment complaints brought before the board, including a statement of the reasons for the determination.

Initial appointees and reappointees to the BAR must attend a training session, taught by a county director of real property tax services, in order to participate in the hearing and determination of assessment complaints on grievance day (RPTL § 523(2)).

Annual attendance at BAR training is optional for those BAR members who are not initial appointees or reappointees. These BAR members may attend the prescribed training course or the supplementary course. No examination is given for either course.

Course Overview

This course has been developed to provide you with information pertinent to your role as a BAR member. The materials include information on the assessment process as well as detailed information on the Grievance Day process and requirements.

**Overview of the
Assessment
Review Process**

The real property tax is an ad valorem tax (that is, a tax levied on the basis of value). A distinguishing characteristic of this tax is that it is not merely a mathematical calculation, but is based primarily upon expert opinion and judgment as to the value of property. In the first instance, it is the local assessor who determines the taxable value of real property.

Assessors are required by law to assess all properties in each municipality at a uniform percentage of market value each year as per Real Property Tax Law Sections 301 and 305 (except New York City and Nassau County). This means that all taxable properties in your city, town or village must be assessed at market value or at the same uniform percentage of market value each year.

If taxpayers believe their property assessment is too high, it is recommended that they first discuss this with their local assessor. If, after their meeting, they are still dissatisfied, they have a right to file a formal complaint with the board of assessment review by the filing deadline.

Taxpayers, who feel their assessments are unequal, excessive or unlawful or that their property is misclassified, have a right to have their assessments reviewed administratively, and, if necessary, by the courts. New York statutes set forth the procedure to be followed by taxpayers who have a complaint about their real property assessments. The first step in the assessment review procedure is filing a timely written complaint with the board of assessment review. Taxpayers who are dissatisfied with the administrative determination made by that board may thereafter seek judicial review. In addition, certain residential homeowners may seek small claims assessment review.

Lesson 2

Role of the Assessor

Primary responsibilities of the assessor

It is the municipal assessor who determines the taxable value of real property.

The primary responsibilities of the assessor are to:

1. Discover, list and place a value on all real property
2. Establish market value
3. Assess according to condition and ownership on taxable status date
4. Determine exemption eligibility

These will be covered in greater detail in unit 5.

Understanding the Role of the Assessor in relation to the BAR

It is important for you to realize that assessors are required by law, to complete and publish a tentative assessment roll, in most towns, on or before May 1. When the assessor signs the roll, they are signing an oath that the assessments are fair and equitable. They must also publish a notice that the roll is open for inspection. The notice must state the time and place where the board of assessment review will meet to hear complaints.

The assessor, or the assessor's designee in the case of an assessor employed by multiple assessing units, is required to attend all hearings of the board of assessment review and has the right to be heard on any complaint and to have their remarks recorded in the minutes of the hearing.

When a complainant presents testimony and proof to support a complaint, the assessor should be called upon to present their side and have the opportunity to explain the assessment of the property in question or recommend a change in the assessment if they feel there was an error in the assessment.

Complaints with respect to assessments may be filed with the assessor at any time prior to the hearing of the board of assessment review or with the board of assessment review at such hearing, but may not be filed with the board of assessment review at any adjourned hearing it

may conduct.

When a complaint is filed within three business days preceding the BAR hearing, the BAR must grant an assessor's request for an adjournment to permit the assessor adequate time to prepare a response to a complaint (RPTL, § 524).

Lesson 3

Role of the Board of Assessment Review

Understanding the Role of the BAR

The BAR constitutes what is known as a quasi-judicial body and the members of the board are charged with judicial responsibility to get all the facts and apply appropriate laws and reasoning to the facts in a fair and judicious manner. Accordingly, each member of the board of assessment review should:

1. Possess judicial temperament, patience and tact.
2. Provide a fair hearing.
3. Safeguard the constitutional guarantees of due process of law.
4. Withdraw from a case where they deem themselves disqualified by reason of personal or business relationships or interest.

Note: RPTL, § 523 (3) requires a BAR member with any direct or indirect interest in any property for which a complaint has been filed to disclose their interest.

Knowingly and intentionally failing to disclose such an interest can result in the imposition of a \$1,000 fine for each omission. This is further reviewed in Unit 5.

Unit 2

Assessment of Real Property

Unit Importance

You, as a board of assessment review member are obligated to get all of the facts and apply appropriate laws and reasoning to the facts. In gathering all of the facts you must understand that the real property tax is an ad valorem tax (that is, a tax levied on the basis of value). A distinguishing characteristic of this tax is that it is not merely a mathematical calculation, but is based primarily upon expert opinion and judgment as to the value of property. In the first instance, it is the local assessor who determines the taxable value of real property.

Unit Overview

While this lesson will not make you a professional assessor, it will provide you with a basic understanding of definitions, fundamentals and basic knowledge about which real property is subject to taxation, how it should be assessed, and the methods of valuing real property

Unit Objectives

By the end of this lesson, you will be able to

- Know the NYS Real Property Tax Law standard of assessment
 - Understand the definition of "Ad Valorem Tax"
 - Become familiar with the three approaches to value, which are:
 1. Cost
 2. Market
 3. Income
-

Lesson 1

Assessment of Real Property

Standard of Assessment



Under New York State law, all real property is subject to taxation unless specifically exempted by statute (RPTL § 300).

Real property must be assessed according to its condition and ownership on taxable status date (RPTL § 302).

The standard of assessment prescribed by law is that all real property in each assessing unit be assessed at a uniform percentage of value (RPTL § 305(2)). Except in "special assessing units," (i.e., New York City and Nassau County) a property owner is entitled to a reduction in assessed valuation if their property is assessed at a higher percentage of value than the average percentage of value at which all property in that locality is being assessed. In special assessing units, which are required to establish separate tax rates for four classes of real property, a property owner is entitled to a reduction in assessed valuation if they can demonstrate that the property is assessed at a higher percentage of value than the average percentage of value at which other property in the same class is being assessed. An owner of one-, two- or three-family residential property, wherever located, is entitled to a reduction in assessed valuation, if the property is assessed at either a higher percentage of value than all real property on the assessment roll or a higher percentage of value than other residential property on the same assessment roll.

It is the municipal assessor who determines the uniform percentage of value in the absence of any affirmative action by the local legislative body. When a revaluation has been implemented, the legislative body of the assessing unit may direct the assessments be entered at something less than 100% (Opinion of Counsel #7-96).

The following example illustrates basic computations you should understand.

Example: If you are computing the percentage of value at which a single property is assessed, where that property has an assessed value(AV) of \$200,000 and a market value(MV) of \$400,000, you will apply the following formula:

- a.
$$\frac{\text{Assessed Value (AV)}}{\text{Full Value(FV)}} = \% \text{ of value}$$
- b.
$$\frac{(\text{AV})\$200,000}{(\text{FV})\$400,000} = 50 (\% \text{ of value})$$

By comparing the percentage of value of the example parcel with the uniform percentage of value of the municipality you can determine whether or not the example parcel is assessed equitably. In this case the town is assessing at a uniform percentage of value of 50%. Therefore, the example parcel is assessed

Ad Valorem (at value)

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.**

The real property tax is levied on the basis of the assessed value of the property – which, in turn, is based on the market value of the property. The ad valorem concept of taxation does not include considerations that do not relate to finding the value of real property.

For example:

Is a taxpayer who claims he cannot afford to pay his taxes (because of age, ill health, income, etc.) entitled to a lower assessment?

No, because the real property tax is an ad valorem tax and is based on the assessed value of the property, not on the taxpayer's ability to pay.

In order for the property tax to be fair and equitable between properties, the assessed value assigned to a particular property and/or groups of properties must be as accurate as possible. In New York State, the value of real property is expressed in two ways:

1. Assessed Value
2. Full (Market) Value

Selective assessing is an illegal practice of assessing newly acquired property at a higher percentage of value than others. This “welcome stranger” method is illegal in favoring certain owners or properties over others.

Three Approaches to Value

The Three approaches to value are Cost, Market and Income. The **Market approach** (also called the sales comparison approach) uses sales prices as evidence of the value of similar properties. This is the preferred methodology for improved residential properties.

Where real property is of a type that is readily bought and sold, and the price that a willing buyer will pay a willing seller for the property can be determined from bona fide sales of similar property, the market determines the value of the property.

However, where the property is of a type that does not commonly change hands in an ordinary real estate market (for example, utility property, manufacturing property or other properties used for special purposes), other methods may be considered to determine value.

The **Cost approach** is based on the idea that the value of an existing property is the value of the land plus the replacement cost of the improvements less depreciation.

The **Income approach** is used most commonly for improved commercial property. This approach requires the appraiser to estimate the income from a property and capitalize the income into an estimate of current value.

The Assessor in your community is responsible for collecting information and calculating data to determine tentative assessments based on the use of the three standard approaches to value.

**Adjusting
Assessments**

As you may be aware, New York State Law requires all properties to be assessed at a uniform percentage of value.

When adjusting assessments, assessors should analyze all of the parcels within a community and adjust assessments where necessary to reflect market values.

As a result of the analysis, assessments may: 1) remain the same, 2) be adjusted through the use of market trends, or 3) be adjusted based on physical inspection and reappraisal.

Some property owners whose assessments have been adjusted may believe that they have been “selectively reassessed.” Selective reassessment occurs when a municipality is **not** conducting a systematic review of all the parcels, yet the assessments of specific parcels, various portions of an assessing unit, or certain types of property are changed **without regard to the relative uniformity of assessments within the municipality**.

To determine which assessments should remain unchanged or be reappraised and/or adjusted, the assessor must conduct a systematic analysis of **the entire municipality**. As mentioned above, this review and analysis should be conducted routinely in order to maintain assessments at a uniform percentage of market value as required by law.

Because many municipalities now comply with State law by keeping assessments uniform on a regular basis, it is not unusual for the assessor’s analysis to indicate that some assessments should change while others should not. Thus, if a taxpayer claims his assessment should be reduced to the prior year’s level solely because not all assessments were changed, this should not, in and of itself, provide the basis for a reduction. As long as the assessor is able to justify the assessment, the reduction should be denied.

Unit 3

Board of Assessment Review Profile

Unit Importance	You have agreed to serve on your local board of assessment review. For you to be most effective in your position, you should have an understanding of the concepts, principles, tasks, techniques and processes of the BAR.
Unit Overview	This lesson provides definitions, fundamentals and basic knowledge about the specifics of BAR composition and commitments under the laws of New York State.
Unit Objectives	By the end of this lesson, you will be able to: <ul style="list-style-type: none">• Understand BAR composition• Know Public Officers Law definitions• Relate to BAR terms of office• Develop knowledge of local government

Lesson 1 Profile

Composition and Terms of Office



The BAR must consist of not less than three nor more than five members (RPTL, §523(b)).

The majority of the board must consist of members who are not officers or employees of the local government. Members of the appointing authority (e.g., town board) may not serve on the BAR. Neither the assessor nor any of their staff may be appointed to the board.

In some villages which assess, the board of trustees and assessors constitute the board of review. If however, board of trustees opts to appoint an independent board of assessment review, no trustee may sit as a member of that board

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 the September 30 on which that term ends.

A new law was passed on March 31, 2019, to assist municipalities that have issues finding qualified BAR members. This can be found in subdivision (5) of RPTL § 1537. It states that an agreement can be made between an assessing unit and a county to fill BAR positions. The county legislative body can appoint members who are recommended by the county director of real property tax services. Each appointed BAR member must be a resident of the county, but not necessarily a member of the municipality.

**Administrative
Hearing
Panels**

There is a provision for the appointment of temporary members to the board of assessment review under section 523-a of the RPTL. The legislative body of any local government may, in any year it deems necessary, appoint temporary members to the board of assessment review to serve on administrative hearing panels.

An assessing unit's revaluation of assessments, which is often accompanied by a significant change in level of assessment, frequently prompts the filing of an unusually high number of complaints. To facilitate the volume of complaints, section 523-a of the Real Property Tax Law permits the assessing unit's appointing authority to appoint administrative hearing panels whenever it deems it appropriate to do so. The presence of these panels permits the hearing of more than one grievance at a time.

The law authorizes assessing units to appoint up to two temporary members to boards of assessment review for each regular member on that board. In other words, six panel members may be appointed where there is a three-member board, eight panel members where there is a four member board, and 10 panel members where there is a five member board. Three member panels are designated by the board chairman, each to consist of at least one regular member of the board and not more than two temporary members.

The temporary members serve for a one-year term but are subject to the same qualifications, training and disclosure requirements as the permanent members of the board of assessment review. However, the temporary members must complete a training course within twelve months of the date on which complaints are to be heard.

The panels hear complaints in relation to assessments and have the same powers and duties as those granted to the board of assessment review, except that the panels only recommend final assessments to the board. In most cases, it is assumed that the board will adopt the panel's recommendations, but, if not, the board is required to hold a second hearing on the complaint, upon notice to the assessor and the property owner.

Questions concerning the administrative hearing panels option may be directed to ORPTS.

Lack of Quorum: State law (i.e., General Construction Law, §41) requires that where a power or duty has been assigned to three or more public officials (such as a board of assessment review), a majority of the whole number (that is, as if there were no vacancies) must meet and not less than a majority may act. So, for a three-member BAR, two must be present at the hearing and two must agree if a tentative assessment is to be changed. For a four or a five-member BAR, three is a quorum.

If the BAR fails to meet to hear complaints, perhaps due to the lack of a quorum, the law (RPTL, §527) provides that the county treasurer, chairman of the county legislative body and clerk of the county legislative body shall serve as the acting board of assessment review. Obviously, these officials are unlikely to have the knowledge of local property values that BAR members are to possess nor are they likely to have attended BAR training. So, this stopgap procedure, though legal, should be avoided if at all possible. If a BAR member accepts appointment to that board, they should refrain from scheduling any event (e.g., vacation) which might occur during the time period when the BAR must meet and deliberate.

Qualifications The Real Property Tax Law requires that members of the board of assessment review have knowledge of property values in the assessing unit.

Members of the board of assessment review constitute local public officers, and are required to be at least 18 years old, citizens of the United States and residents of the assessing unit which the board serves (Public Officers Law, section 3).

Oath of Office Each member of the board is required to take and file an oath of office. Oaths of local public officers are filed with the clerk of the city or town in which the board serves. In counties having county assessment, oaths are filed with the county clerk. Failure to take or file in a timely manner the oath of office will result in the office being considered vacant (Public Officers Law, section 30).

**Appointing a
Chairperson**

To facilitate the conduct of hearings and other business, the members of the board of assessment review should elect a chairperson from among themselves. Only the board of assessment review itself can designate its chairman.

**Quasi-
Judicial Body**

The board of assessment review constitutes what is known as a quasi-judicial body and the members of the board are charged with judicial responsibility to get all the facts and apply appropriate laws and reasoning to the facts in a fair and judicious manner. Accordingly, each member of the board of assessment review should:

1. Possess judicial temperament, patience and tact.
2. Provide a fair hearing.
3. Safeguard the constitutional guarantees of due process of law.
4. Withdraw from a case where they deem themselves disqualified by reason of personal or business relationships or interest (See page 4-5).

Where a BAR member has any direct or indirect interest in any property for which a complaint has been filed, they must disclose the interest. See Unit 5 - Disclosure of Interest.

Note: The board of assessment review **must conduct hearings as a body**. Its members are not authorized to divide the complaints among themselves.

Lesson 2 Training and Certification

Training and Certification



As an initial appointee or reappointee to the board of assessment review (BAR) you must attend a training session, taught by a county director of real property tax services. Without the appropriate training, you will not be able to participate in the hearing and determination of assessment complaints on grievance day.

If a new or reappointed BAR member cannot attend training due to reasons beyond their control, they can request an extension from NYS ORPTS Educational Services Unit (EDS). The extension, if approved, allows participation in the hearing and determination of complaints for the current year.

This request must be in writing and must be received by EdS at least 10 working days prior to grievance day. It must include specific information regarding the reason for not attending. This extension notice will be distributed by EdS to the BAR member with a copy sent to the county director, town or city clerk, town supervisor or city mayor, and assessor. It is expected that any BAR member granted an extension will attend the next available training session held in that county.

New or reappointed board of assessment review members who do not attend the training course, and who do not receive a notice of extension cannot be counted in determining whether a quorum is present at a meeting of the board of assessment review. Furthermore, such members may not participate in the hearing and determination of complaints.

The county director of real property tax services will conduct training session(s) and prepare a "certificate of attendance" for each board of assessment review member who attends the training session. Then, the county director will forward the class roster to NYS ORPTS, Educational Services, W.A. Harriman State Campus, Albany, NY 12227.

The county director will also file a copy of these certificates of attendance with the town or city clerk.

Unit 4

Grievance Day Preparation

Unit Importance

Your understanding of the concepts, principles, tasks, techniques and processes of conducting grievance day hearings will better prepare you for administering your role on grievance day.

Unit Overview

This lesson provides definitions, fundamentals and basic knowledge about the responsibilities and duties of the BAR and the assessor, including specified dates upon/by which functions must be performed or completed so that you will have an effective grievance day.

Unit Objectives

By the end of this lesson, you will be able to:

- Know the importance of being prepared
 - Relate to required meeting dates
 - Understand duties/ responsibilities of the BAR and the assessor
 - Develop a plan for conducting BAR hearings in a professional manner
-

**Training of
Board Members**

Before grievance day, each member of the board must be certified as having attended the training course prescribed by the State Board, or must have received a notice of extension, as described in Unit 3 of this manual.

The board members should also familiarize themselves with the relevant laws and regulations pertaining to assessment administration, and have handy for reference copies of pertinent statutes and other relevant material to consult during the course of any grievance hearing (e.g., this manual, other ORPTS publications).

**When is
Grievance Day?**

In most towns, grievance day is the fourth Tuesday in May.

- In certain counties (Westchester, Nassau, Suffolk), the dates vary and municipal attorneys should be consulted. In certain cities and villages, dates may vary and the corporation counsel should be consulted.

Governing boards of assessing units, which employ assessors who are also so employed by another assessing unit, may adopt local laws to reschedule the hearing of the board of assessment review to one or more days between the fourth Tuesday of May and the second Tuesday in June (inclusive). (RPTL, § 512(1-a)).

A quorum is essential to holding grievance day proceedings. Without a quorum the hearings cannot be held. A quorum is the majority of the whole number (that is, as if there were no vacancies) must meet and not less than a majority may act. So, for a three-member BAR, two must be present at the hearing and two must agree if a tentative assessment is to be changed. For a four or a five-member BAR, three is a quorum.

If the BAR fails to meet to hear complaints, perhaps due to the lack of a quorum, the law (RPTL, §527) provides that the county treasurer, chairman of the county legislative body and clerk of the county legislative body shall serve as the acting board of assessment review. If a BAR member accepts appointment to that board, they should refrain from scheduling any event (e.g., vacation) which might occur during the time period when the BAR must meet and deliberate.

Organizational Meeting

There are many administrative tasks that need to be accomplished prior to Grievance Day. These tasks can be accomplished by holding an organizational meeting with the entire board of assessment review.

What time are the hearings?

One of the first tasks is to establish, well in advance of grievance day, the place or places where grievance hearings will be held, and fix the hours of such hearings. The hearings must be for a period of at least four hours (not necessarily consecutive) between 9:00 a.m. and 10:00 p.m. At least two hours must be scheduled after 6:00 p.m. (RPTL, § 525 (1)).

**Select a Chairperson**

To facilitate the conduct of hearings and other business, the members of the board of assessment review should elect a chairperson from among themselves. Only the board of assessment review itself can designate its chairperson.

The chairperson's role is a combination of leadership and organizational talents. The chairperson will orchestrate the meeting: calling it to order, calling forward taxpayers, administering the oaths, maintaining order, and coordinating the scheduling of additional meetings.

Schedule a second meeting

The board is required to meet at least 15 days after the filing of the final assessment roll to correct clerical errors, unlawful entries, errors in essential fact and omissions on the final assessment roll upon petition by the assessor.

During the organizational meeting a tentative date for the second meeting can be selected. If there are not any petitions, then no meeting would be required.

Administrative Tasks

The organizational meeting is a good time to coordinate some of the administrative tasks of the board of assessment review. The group can decide how to handle hearings, for example, should they be prescheduled.

Another item to address is the secretarial duties for grievance day. Who will be handling the minute taking for the day? Will the hearings be recorded?

Meet with the Assessor

The board should arrange an informational meeting with the assessor, so the board can be generally acquainted with the tentative assessment roll, and the assessor's methods and techniques for valuing real property. Specific parcels should not be discussed.

The BAR should also be aware of a situation which might occur where the number of grievances may be overwhelming, for example during a community wide reassessment. For this situation an individual may be appointed to a hearing panel. The appointee is provided a one-year appointment that also includes a training obligation.

Contact the municipal attorney

The board should also confirm the availability of the town attorney/corporation counsel should their presence be required during the hearings.

**Grievance Day
Preparation by the
Assessor**

Prior to Grievance Day the assessor's office will be a busy place. The assessor is responsible for:

- Completing and publishing the tentative assessment roll
- Publishing public notice of grievance day locations and times
- Providing grievance forms to the public
- Receiving completed grievance forms and relaying those to the BAR on or before grievance day

Once the tentative roll is published, the assessor's office will be meeting with property owners to discuss their properties as well as handing out pamphlets and forms for Grievance Day. Completed grievance forms will be accepted at the assessor's office prior to grievance day.

Unit 5

Holding Grievance Hearings

Unit Importance

Section 525 of the RPTL outlines powers given to the board of assessment review for the hearing and determinations of complaints. You should understand the requirements and processes of holding Grievance Day Hearings.

Unit Overview

This unit will provide you with the fundamentals and basic knowledge about administering oaths, hearing testimony, taking/accepting proofs, taking minutes, filing disclosures, and voting rights of the board.

Your basic objective in conducting grievance day hearings is to seek out all the facts relevant to the complaint so that you will be able to render a fair decision. This may involve questioning the complainant or their witnesses, and/or questioning the assessor. In any event, your role is to see that all facts are presented fairly, and to conduct each hearing with this objective in mind.

This unit will provide you with the fundamentals and basic knowledge to conducting Grievance Day Hearings in accordance with the Open Meetings Law.

Unit Objectives

By the end of this lesson, you will be able to:

- Understand the powers and duties of BAR
- Administer oaths
- Take testimony
- Record minutes of proceedings
- File necessary disclosures
- Understand how to conduct Grievance Day Hearings
- Know the Open Meetings Law as it pertains to Grievance Day Hearings
- Learn the Assessor's role regarding duties and attendance at Grievance Day hearings

Lesson 1

Powers and Duties of Board of Assessment Review

Administer Oaths and Affirmations



Pursuant to section 525 of the Real Property Tax Law, the board of assessment review has the express power to:

- Administer oaths and affirmations.
- Take testimony.
- Hear proofs.
- Require personal appearances of the complainant, their agent or any other person.
- Require complainant, their agent or other person to produce papers relating to the tentative assessment.
- Determine the final assessment of the real property of each complaint.

In most cases, the evidence that the complainant is aggrieved by the tentative assessment of their property should accompany the complaint filed with the assessor or the board. At the hearing, the complainant may provide supplemental information (additional documentation), oral testimony, or both.

In all cases information with respect to controverted factual matters, including supplement factual statements made in the complaint, should be supplied by the complainant or their witnesses. The complainant may use opinions of experts to support their claim.

When a complainant or witness gives oral or written testimony to support the complaint, the board may take such testimony under oath or by affirmation. This is required because it gives some assurance of truthfulness and correctness and adds to the formality and decorum of the hearing.

The following form of oath or affirmation may be used as a model:

"Do you solemnly swear (or affirm) that the information you are about to give will be given accurately and truthfully to the best of your ability to do so?"

Each person testifying is sworn in individually prior to making their statements. Once sworn in at a hearing, it is not necessary to swear a person in again at any subsequent adjourned hearing. However, a reminder to the person that they are still under oath would be appropriate.

The assessor, of course, may supply information in the form of written data or oral statements to support their determination as to the valuation or taxability of the property.

**Hearing
Testimony, Taking
Proofs**

It is not necessary that a complainant or their agent or representative make a personal appearance to give the board of assessment review jurisdiction to consider a complaint. Documents and other written material may be submitted by the complainant or the assessor, or witnesses called on behalf of either.

The board of assessment review must permit the following persons to testify if they so request. However, if circumstances warrant, the board may require a personal appearance, testimony and additional proof from:

1. The complainant, their agent or representative, or other persons.
2. The assessor
3. Witnesses for the complainant or the assessor

Letters requesting additional documentation should make clear that the taxpayer is not expected to produce documents which are not readily available, or which are not relevant to determining the value of the property in question. The complainant should be given a reasonable deadline for submitting additional proof which may be after Grievance Day. (10 Op Counsel No. 80)

If, after the board so requests, the complainant, their agent or representative willfully neglects or refuses to appear personally before the board, or answer material questions, the complainant will not be entitled to any reduction of their assessment (RPTL, § 525 (2)).

**Minutes of
Hearing**

Minutes of the proceedings at a hearing must be taken, and must be filed with the city, town or village clerk. The remarks of the assessor on any complaint must be recorded in the minutes if the assessor so requests. (Real Property Tax Law, section 525, subdivision 2).

The members of the board of assessment review are legally obligated to maintain records of their public meetings (Public Officers Law (POL) section 87(3)(a), 6Op. Counsel SBEA 125). The minutes must include the examination of every person examined upon the hearing of any complaint, a record or summary of all motions, proposals, resolutions and any other matter formally voted

upon and the vote thereon and, if requested by the assessor, any remarks made by the assessor with respect to the complaints filed.

The board, if it deems it necessary or helpful, may make stenographic or tape-recorded records. Where a large volume of testimony is involved, it is recommended that a written transcript be kept of the proceedings. If audio recordings are made, a log should also be maintained so as to facilitate locating discussions or particular parcels on the recording.

Disclosure of Interest

Board of assessment review members must file a disclosure form prescribed by the State Board of Real Property Services (RP-523-DCL) with respect to any property for which a complaint is filed in which the board member has a direct or indirect interest. They must file the form with the chief executive officer of the municipality on or before the date the board of assessment review submits its verified list of changes to the assessor. If the member intentionally fails to disclose a financial interest, they will be subject to a civil fine for each omission.

A board member is deemed to have a financial interest in property for which a complaint has been filed if the member, their spouse, or any of their minor children:

- (1) is the owner of the property;
- (2) is an officer, director, partner or employee of an entity which is an owner or lessee of the property;
- (3) is an officer, director, partner, or associate of a law firm or real estate firm which has a financial interest with the owner or lessee of the property; or
- (4) legally or beneficially owns or controls stock of a corporation which is an owner or lessee of such property, provided, however, that stock ownership does not constitute an interest where the stock is listed on a major stock exchange or is sold on the over-the-counter market and the value thereof is less than \$10,000.

Recusal from Proceedings

The Attorney General has expressed an opinion that, as a member of the board of assessment review who files a complaint, you are obligated to recuse yourself from participating in board proceedings on that complaint. This recusal obligation is in addition to the requirement that the board member disclose their interest on form RP-523-DCL.

The Attorney General opinion also notes that a municipality may enact a local law to explicitly require recusal. The opinion does not address whether recusal is required where it is the board member's spouse or minor child who has the interest in the property, but prudence would indicate that recusal is appropriate here as well.

Lesson 2

Holding Grievance Hearings

Conducting an Open Meeting



In that New York State requires grievance day hearings be held in compliance with the Open Meetings Law (Public Officers Law, Art. 7), their location and physical accessibility which is barrier free is important.

The degree of formality of hearings will vary, depending on the respective boards and the localities they serve. But, in any event, the board of assessment review should choose a place for hearings that meets the following minimum requirements.

1. Separate from general office facilities of the municipality, preferably in a public hearing room;
2. Free from interruption or conduct of other business while hearings are in progress;
3. Equipped with essentials such as desks or tables and chairs for the board, the assessor and the complainants; and
4. Large enough to accommodate a number of people, since hearings are open to the public.

Be sure to contact local officials well in advance of the date of publication of notice of completion of the tentative roll, in order to explore what facilities will be available and reserve appropriate space.

In conducting hearings, you may find, for the convenience of complainants, it is necessary to arrange for adjourned hearing dates. Be sure facilities will be available if adjourned dates do become necessary.

After the hearings are finished, the board of assessment review must meet to make its final determinations. A place for this meeting of the board should also be arranged.

**Seating
Arrangements**

The area selected must be fully accessible to the public, and large enough to accommodate the board, the assessor and a number of interested taxpayers. Of primary consideration is how the board arranges their own seating.

The space dedicated for board of assessment review proceedings should be utilized solely for that purpose. It is distracting if other business or services are being conducted simultaneously within sight or hearing distance of the hearing.

While there are many variations, the preferred seating plan suggests the chairperson at one end of the table and the property owner at the other end, with board members at either side of the table. The assessor should be seated at a separate table adjacent to the board table, which affords the assessor the opportunity for being heard by all parties.

Property owners not being heard may await their turn and listen to the proceedings while being seated away from the board and assessor tables.

Lesson 3 Hearings

Keeping an Open Mind

The board, acting as a quasi-judicial body, should conduct the hearings in such a manner that all persons involved in the complaint have a full opportunity to make statements, present testimony and produce evidence. BAR meetings are not adversarial proceedings where formal rules of evidence apply.

Control of the hearing, questioning of the complainant, their witnesses and the assessors, and the order of proof taken, rests within the discretion of the board, and is largely a matter of exercising common sense in each situation.

Your basic objective in a hearing is to seek out all the facts relevant to the complaint so that you will be able to render a fair decision. This may involve questioning the complainant or their witnesses, or questioning the assessor. In any event, your role is to see that all facts are presented fairly, and to conduct each hearing with this objective in mind.

Complaint Requirements



The board of assessment review has jurisdiction to consider complaints in relation to assessments only in those cases where the complainant has filed a proper complaint on or before grievance day.

The law requires complainants to file a written statement, specifying the respect in which the assessment complained of is excessive, unequal or unlawful or that the property is misclassified (Real Property Tax Law, section 524, subdivision 3). The complaint must also specify the value of the property and the amount of reduction, or change in class designation sought and contain an estimate of the "value" of the real property for which the complaint is made, regardless of the grounds on which the complaint is made.

ORPTS has prepared complaint forms and instructions which it supplies to localities for use by the taxpayer. The form, "Complaint on Real Property Assessment" (RP-524, and RP-524-SAU for Nassau County), is required by

statute to be used. The form is acceptable if it specifies the value of the property, the grounds for complaint, the relief sought and the certification statement is signed by the owner or the owner's representative.

The complaint may be filed with the assessor prior to grievance day, or with the board of assessment review on or before grievance day. It is too late to file a complaint after the board concludes its hearings. Grievances may not be filed on adjourned hearing dates.

The complaint may be made by the aggrieved person, or by their attorney or representative. However, if a complaint is made by a representative of the complainant, a written authorization to allow the representative to appear on behalf of the complainant must be completed on the complaint form or filed there with and bear a date within the same calendar year during which the complaint is filed.

Board members should remember that many taxpayers are not experienced in real property assessment administration, and when necessary, you should answer questions that will assist them in filing properly executed complaints that contain all of the necessary information to make a proper claim with respect to their grievance. However, it is not the job of the board or the assessor to fill out grievance forms for the taxpayer.

Adjourned Hearing Dates



The assessor may request an adjourned hearing if the complaint is received three or fewer business days before the scheduled grievance day hearing.

If either the complainant or the assessor is not prepared to supply information, supporting evidence or proofs, the board should set an adjourned hearing date to provide the complainant or the assessor the opportunity to present all facts concerning the assessment under consideration.

If all complainants cannot be heard on the scheduled grievance date, an adjourned hearing date or dates must be scheduled. Remember that new complaints cannot be accepted on an adjourned hearing day.

Open Meetings Law



In brief, the law gives the public the right to attend meetings of public bodies, listen to the debates and watch the decision-making process in action.

What is a meeting?

Meeting is defined to mean "the official convening of a public body for the purpose of conducting public business." As such, any time a quorum of a public body gathers for the purpose of discussing public business, the meeting must be open to the public, whether or not there is an intent to take action, and regardless of the manner in which the gathering may be characterized. BAR hearings are open meetings.

Notice of Meetings

The law requires that notice of the time and place of all meetings be given prior to every meeting. Municipalities that have public websites must post notice of public meetings on the public website in addition to the traditional manner of posting and publicizing meetings (POL § 104(5), L.2009, ch.26).

When can a meeting be closed?

BAR meetings are subject to the Open Meetings Law. An analysis of the requirements of the Open Meetings Law and how it applies to BAR meetings can be found in a published opinion letter by the Executive Director of the Committee on Open Government (OML-AO-4043). The BAR meeting must be open to the public, minutes kept and the presentation of the complainant and the comments of the assessor must be made at the open portion of the meeting.

The BAR, if it wishes, may hold a closed executive session to consider the complaints and supporting documentation and to deliberate. The general public and the complainant are excluded from this executive session, as well as the assessor.

The assessor may not make additional comments to the BAR in the closed session of the BAR. When the BAR has concluded its deliberations, whether in executive session or in the open session, the actual voting must be done in an open meeting and minutes taken.

Unit 6

Grounds for Complaints on Assessments

Unit Importance

You will need to understand the concepts, principles, tasks, techniques and processes of determining the grounds for filing complaints with the board of assessment review so that proper determinations can be rendered

Unit Overview

This lesson provides definitions; fundamentals and basic knowledge about the complaint form, conducting hearings, the four legal grounds for an assessment complaint, complaint filing procedures, and burden of proof.

Unit Objectives

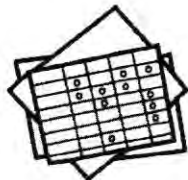
By the end of this lesson, you will be able to:

- Know the complaint form format
- Learn complaint filing procedures
- Understand the (4) legal grounds for complaint

Lesson 1

RP-524 Complaint on Real Property Assessment

Complaint Form



The law requires complainants to file a written statement, specifying how the assessment complained of is excessive, unequal or unlawful or that the property is misclassified (RPTL § 524 (3)). The complaint must also specify the value of the property and the amount of reduction or change in class designation sought and contain an estimate of the "value" of the real property for which the complaint is made, regardless of the grounds on which the complaint is made.

ORPTS has prepared complaint forms which it supplies to localities for use by the taxpayer. The form, "Complaint on Real Property Assessment" (RP-524, NYC and Nassau County prescribe their own complaint forms), is required by statute to be used. The form is acceptable if it specifies the value of the property, the grounds for complaint, the relief sought and the certification statement is signed by the owner or representative. The statement reads as follows:

"I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments."

The complaint may be filed with the assessor prior to Grievance Day or with the board of assessment review on Grievance Day. After the board concludes its hearings, it is too late to file a complaint. Grievances may no longer be filed on adjourned hearing dates.

The complaint may be made by the aggrieved person, or by their attorney or representative. However, if a complaint is made by a representative of the complainant, a written authorization to allow the representative to appear on behalf of the complainant must be filled in on or with the complaint form and bear a date within the same calendar year during which the complaint is filed.

Board members should remember that many taxpayers are not experienced in real property assessment administration, and when necessary, you should answer questions that will assist them in filing properly executed complaints that contain all of the necessary information to make a proper claim with respect to their grievance. However, it is not the job of the board or the assessor to fill out grievance forms for the taxpayer.

Lesson 2

Grounds for Complaint

Grounds for Complaint

The law requires complainants to file a written statement, specifying the respect in which the assessment complained of is:

- **Unequal**
- **Excessive**
- **Unlawful**
- **Misclassified**

Unequal Assessment



When an unequal assessment or inequality is claimed, there are two issues for the complainant to prove and for the board of assessment review to resolve:

1. The value of the complainant's property.
2. The average ratio of assessed value to market value for the assessing unit (that is, the percentage of value at which all property on the average is assessed, or in a special assessing unit, the percentage of value at which all property in the same class on the average is assessed).

Except in special assessing units, if the property of a taxpayer is assessed at a higher percentage of value than the average of all other properties on the same assessment roll, the taxpayer should file a complaint on grounds of an unequal assessment. In a special assessing unit, a taxpayer may file a complaint on the grounds of an unequal assessment only if the property is assessed at a higher percentage of value than the average of all other properties in the same class on the same assessment roll.

When the complainant specifies that the assessment is unequal and the property assessed is improved by a one-, two- or three-family residence (other than a condominium), regardless of where the property is located, an unequal assessment means either: (a) that the property is assessed at a higher proportion of value than other residential property on the same roll; or (b) that the property is assessed at a higher proportion of value than all real property on the same roll.

**Excessive
Assessment**

If the assessed valuation is greater than the full (market) value of the parcel of property, the taxpayer should complain on the ground that the assessment is excessive.

1. Overvaluation

By constitutional mandate, assessments shall not, in any case, exceed full value (New York State Constitution, Article XVI).

Proof: The complainant must establish the full (market) value of the parcel.

2. Incorrect Partial Exemption

If a taxpayer has been denied all or a portion of a partial exemption to which their property is entitled, the taxpayer should complain on the grounds that the taxable assessment is excessive.

Proof: The complainant must establish that all statutory eligibility requirements are satisfied or that the assessor's computation of the exempt amount is incorrect. If the taxpayer did not file the appropriate form by the appropriate date then their complaint should be dismissed. Failure to complete the application form on time does not meet the statutory eligibility requirements.

3. Excessive Transition Assessment

(Applicable only in Approved Assessing Units that have adopted transition assessments). Approved assessing units may adopt a system of transition assessments to phase in over five years all increases and decreases in assessed value resulting from a revaluation (RPTL § 1904). If an approved assessing unit has adopted transition assessments and a taxpayer believes that the transition assessment for their property has been improperly calculated, the taxpayer should complain that the assessment is excessive.

Proof: The complainant must establish that the transition assessment was incorrectly computed.

4. Incorrect Assessment Limitation
(Applicable only in Special Assessing Units)

Special assessing units are required to observe limitations on permissible increases in assessed value. These limitations do not apply to changes in assessed value attributable to: (a) new property; (b) additions to or improvements in existing property; (c) fire; (d) demolition or destruction; and (e) changes in taxable status.

The limitations for class one differs from those governing classes two, three and four.

Class one:

The current assessment may not exceed last year's assessment by more than 6% and cannot be increased in any five-year period by more than 20%, with the first five-year period measured from the 1980 assessment roll. If the 1981 assessment exceeded the 1980 assessment by more than 20%, the assessment must be computed in accordance with a statutory formula that will usually result in an actual assessment lower than the 1981 assessment.

Class two, three and four:

Transition assessments must be established to phase in increases in assessed value over five years.

If a taxpayer in a special assessing unit believes that the assessment limitations have been incorrectly applied to their property, the taxpayer should complain on the ground that the assessment is excessive.

Proof: The complainant must establish that the applicable assessment limitation was incorrectly applied.

**Unlawful
Assessment**

Generally, an unlawful assessment is one where the assessor has no authority or jurisdiction to make the assessment.

The following summarizes the various situations in which the claim of unlawful assessment may be raised:

1. The property is outside the assessing unit, or outside the school district or special district in which the real property is designated as being located.

The jurisdiction of an assessor is confined to the physical boundaries of the assessing unit. If a parcel of property is totally outside the boundaries of the assessing unit, the assessor has no authority to assess it. If part of the parcel is located inside the boundaries of the assessing unit, the assessment would not be unlawful (the question becomes one of the values of the portion of the property located within the assessing unit).

Proof: The complainant must prove that the property in question is not located within the boundaries of the assessing unit, or within the school district or special district designated on the assessment roll. (Also, correctable error RPTL § 550(7)(b))

2. The property cannot be identified from the description on the assessment roll.

Description may be by name of abutting property owners, or by recorded tax map designation.

Proof: The complainant must prove that the property description on the assessment roll does not permit identification of the assessed property.

3. The property is wholly exempt.

Certain real property of not-for-profit organizations, certain agencies and other classes of property may be wholly exempt by statute from the real property tax.

This is not the proper ground for complaint where the complainant is seeking review of a partial exemption such as a veteran's or senior citizen exemption. Those complaints are excessive.

Proof: The complainant must prove the property satisfies all statutory requirements to be wholly exempt.

4. The property was assessed by a person or body without the authority to make the assessment.

Proof: For example, the complainant must prove that the assessment was entered on the assessment roll by one member of the board of assessors without the approval of a majority of the board.

5. The property is a special franchise property, and the assessment exceeds the final assessment established by the State Board.

Proof: The complainant must submit a copy of the certification of final assessment issued by the State Board.

Misclassification



(Relevant only in Approved Assessing Units which establish homestead and non-homestead tax rates and in Special Assessing Units)

Approved Assessing Units

Cities, towns and villages certified by the State Board as approved assessing units may elect to establish separate tax rates for homestead and non-homestead real property.

The homestead class includes:

- one-, two-, or three-family residential parcels
- residential condominiums
- mixed use parcels (i.e., used in part for residential purposes and in part for nonresidential purposes), if the primary use is residential
- mobile homes and trailers, only if they are owner-occupied and separately assessed
- all vacant land parcels, not exceeding ten acres,

which are located in an assessing unit that has a zoning law or ordinance in effect, provided that such parcels are located in a zone that does not allow a residential use other than for one-, two- or three-family dwelling residential real property

- farm dwellings
- all land used in agricultural production that is eligible for an agricultural assessment pursuant to section 305 or 306 of the Agriculture and Markets Law if the owner has filed an annual application for an agricultural assessment
- all farm buildings and structures as defined in RPTL, § 483(3), located on such land used in agricultural production.

The non-homestead class includes all other real property (e.g., commercial, industrial, special franchise and utility property, and some vacant land).

Special Assessing Units

Special assessing units, namely New York City and Nassau County, must classify all real property into four classes and establish a tax rate for each class. The classes are defined as follows:

Class ONE: This class includes all one-, two- or three-family residential parcels and some condominiums. Mixed-use parcels (i.e., used in part for residential purposes and in part for non-residential purposes) qualify if the primary use is residential. Mobile homes and trailers qualify only if they are owner-occupied and separately assessed. Most condominiums and all co-operatives are specifically excluded from class one.

Class TWO: This is defined as all other residential real property which is not in class one, except hotels, motels and similar commercial property.

Most condominiums and all co-operatives are included in class two.

Class THREE: Utility real property. "Utility real property" means the real property, including special franchises, of

persons and corporations subject to the supervision of the Public Service Commission, the State Commission on Cable Television, the State Department of Transportation, or any other Federal or State regulatory agency, used in the generation, storage, transmission, distribution or sale of gas, electricity, steam, water, refrigeration, cable television, telephone or telegraph service, delivered through mains, pipes, cables, lines or wires.

Class FOUR: All other real property not in class one, class two, or class three (e.g., commercial and industrial property, vacant land).

Claims of Misclassification

In either approved assessing units or special assessing units, there are two possible claims of misclassification.

1. A parcel has been designated in the wrong class on the assessment roll.

For example, in an approved assessing unit, a single-family house on a one acre lot is designated as non-homestead property.

Proof: The complainant must prove that the property is used primarily for residential purposes.

2. The allocation of a parcel's total assessed value between classes is incorrect.

For example, assume that a 100-acre parcel is located in an approved assessing unit and is assessed for \$50,000. The Assessor allocated \$20,000 of that amount to the residence and surrounding 10 acres (homestead), the other \$30,000 allocated to the remaining 90 acres (non-homestead). The complainant believes that the \$50,000 total assessment is correct but contends that the residence and 10 acres are worth one-half of that total, or \$25,000. (The question of allocation will be significant because of the different tax rate for the homestead and non-homestead classes.)

In this case, the taxpayer may claim that the property is misclassified and request that the

assessed value be allocated equally between the residence and surrounding 10 acres, and the remaining 90 acres.

If the complainant is contesting only the allocation without seeking review of the total assessed value, only the "Misclassification" claim need be raised. However, if the taxpayer believes that the assessment is unequal or excessive and the allocation between the homestead and non-homestead parts is incorrect then they should complain on the grounds that the property is misclassified, and that the assessment is unequal or excessive. Using the same example as above, if the taxpayer claims that the total assessed value should be reduced from \$50,000 to \$35,000, they must show an allocation of the \$35,000 between the homestead and non-homestead shares.

Proof: The complainant must show the proper allocation of assessed value.

After the board of assessment review has heard all statements and testimony, and received whatever proof has been submitted, it must decide whether the assessment complained of is excessive, unequal or unlawful or whether the property is misclassified.

Unit 7

Determinations of Board of Assessment Review

Unit Importance

Understanding the concepts, principles, tasks, techniques and processes of how determinations are made, evidence weighed, and decisions rendered by the board of assessment review.

Unit Overview

This lesson provides definitions, fundamentals and basic knowledge about the procedures to be followed when making a final determination on a complaint.

Unit Objectives

By the end of this lesson, you will be able to

- Understand the decision-making process
 - Follow sequential steps of the process
 - Make logical and legal determinations
 - Prepare required notification forms
 - Act as a body, bring closure to each case
-

Lesson 1

Determinations of Board of Assessment Review

Making Determinations



After the board of assessment review has heard all statements and testimony, and received whatever proof has been submitted, it must decide whether the assessment complained of is excessive, unequal or unlawful or whether the property is misclassified.

The board of assessment review is required to act as a body. The board, or a majority of the board, must make a final decision on each complaint properly and timely filed. As the facts warrant, the board may lower the assessment or leave the assessment unchanged (RPTL § 525(3)).

If the board of assessment review decides that the assessment is unlawful, it must order the assessment removed from the roll or, where appropriate, entered on the exempt portion of the roll.

If the board decides that property is misclassified, it must order that the property class designation or allocation of assessed value be entered on the assessment roll.

The board should not make an immediate "on the spot" decision on the complaint under consideration. The chairman should advise the complainant that the board will consider the matter and advise them of their final decision.

Open Meetings Law



BAR meetings are subject to the Open Meetings Law. An analysis of the requirements of the Open Meetings Law and how it applies to BAR meetings can be found in a published opinion letter by the Executive Director of the Committee on Open Government (OML-AO-4043).

The BAR meeting must be open to the public, minutes kept and the presentation of the complainant and the comments of the assessor must be made at the open portion of the meeting.

The BAR, if it wishes, may hold a closed executive session to consider the complaints and supporting documentation and to deliberate. The general public and the complainant are excluded from this executive session, as well as the assessor.

The assessor may not make additional comments to the BAR in the closed session of the BAR. When the BAR has concluded its deliberations, whether in executive session or in the open session, the actual voting must be done in an open meeting and minutes taken. The vote on each complaint must be recorded (See RP-524, RP-525).

A majority of the board of assessment review must make the final decisions on the complaints. If for some reason a member of the board was not present at the hearings, they may still vote, provided they review the minutes, testimony and proofs taken so that they are familiar with each complaint being considered.

Prior to Grievance Day taxpayers may meet with the assessor to discuss their assessment. If the assessor agrees with taxpayer and believes that the assessment should be changed then both the assessor, and the taxpayer stipulate to that agreement.

Ratifying Stipulations

The law requires that the assessment grievance form (i.e., RP-524) include a section whereby an assessor and taxpayer (or their representative) may stipulate in writing to an agreed upon assessment of the taxpayer's parcel. The board of assessment review is expected to ratify any such stipulations. The BAR need not mail a notice of its determination to a taxpayer who has stipulated to their assessment.

As long as the BAR ratifies the stipulation, and the agreed upon value appears on the final assessment roll, no judicial review of the parcel's assessment would be permitted. However, if the BAR refuses to ratify a properly executed stipulation, a mandamus proceeding could be brought against the BAR. A court would then decide whether the BAR's refusal to ratify was justified (10 Op. Counsel SBRPS No. 89).

Burden of Proof

The presumption under the law is that the assessor has properly done their job, and that the assessment is correct.

The burden of proof is always on the complainant to overcome this presumption that the assessment is correct, and the complainant must present convincing evidence that the assessor's judgment was incorrect. The submission of a grievance complaint form alone does not necessarily prove that an assessment is incorrect. The complaint form represents that the complainant believes the assessment is in error. If no proof or evidence is submitted to support this belief, the legal presumption that the assessment is correct and accurate must be upheld.

Appraisals*, comparable sales listings, purchase price or building costs, etc., can all be presented as proof that the assessment is incorrect. If the complainant does provide convincing evidence that supports the assessment being incorrect then the BAR should direct the assessor to change the tentative assessment to reflect the more correct and accurate value.

Note: Appraisals presented to the BAR by property owners may be based on inventory collection standards (for example, ANSI standards) that differ from the inventory collection standards used by assessors. In addition, you may be presented with appraisals that were prepared using non-traditional methods, such as artificial intelligence. Regardless, your role is to determine whether there is sufficient evidence to determine that the assessment is incorrect.

Assessor's Role

The assessor, or the assessor's designee in the case of an assessor employed by multiple assessing units, is required to attend all hearings of the board of assessment review and has the right to be heard on any complaint and to have their remarks recorded in the minutes of the hearing (RPTL, § 525 (2), 526 (4)). When a complaint is filed within three business days preceding the BAR hearing, the Board must grant an assessor's request for an adjournment to permit the assessor adequate time to respond to a complaint (RPTL § 524).

When a complainant presents testimony and proof to support a complaint, the assessor should be called upon to present their side and have the opportunity to explain the assessment of the property in question or recommend a change in the assessment if they feel there was an error in the assessment.

Taxpayers and assessors may stipulate to an assessed value, obviating the need for administrative or judicial review of such value (amended RPTL, §§524(3), 525, 527).

The law requires that the assessment grievance form (i.e., RP-524) include a section whereby an assessor and taxpayer (or their representative) may stipulate in writing to an agreed upon assessment of the taxpayer's parcel. The board of assessment review is expected to ratify any such stipulations.

Weighing the Evidence

The primary duty of the board of assessment review is to decide whether the assessment of the property in question is proper and equitable.

This does not mean that the board should reappraise the property. There should not be any reason, except in the most unusual cases, for the board to physically inspect or view the property.

It does mean that the board must decide (a) whether the complainant has supported his complaint with evidence to indicate the assessor made a mistake in the assessment, or (b) whether the assessor's determination of the assessment was correct.

The board of assessment review should consider at least the following:

1. Has the complainant filed a timely and proper complaint?
2. Has the complainant clearly stated the facts on which the complaint is based?
3. Has the complainant presented sufficiently detailed evidence to support their claim?
4. Has the assessor actually viewed the property in question?
5. Has the assessor presented any facts or evidence to explain the assessment complained of?

**Evidence to be
used as proof****Unequal Assessment**

If the complainant claims that the assessment is unequal, they must show:

1. the value of the property; and
2. the applicable ratio:

(a) Generally. Except in a special assessing unit, the complainant must show the average percentage of value at which all properties are assessed. In a special assessing unit, the complainant must show the average percentage of value at which all properties in the same class are assessed.

(b) One-, two- or three-family residential property. The complainant must show either the average percentage of value at which all properties are assessed or the average percentage of value at which residential properties are assessed.

Where a complainant has established the market value of the property (for example, the recent purchase price of the property) and the applicable ratio, the presumption of the validity of the assessment is overcome.

The assessor must then justify the assessment placed on the property. If the assessor cannot rebut the complainant's proof, the board of assessment review grants relief to the complainant in the amount justified by the complainant's proof.

Excessive Assessment

1. **Overvaluation.** If the complainant proved the assessment is higher than the full (market) value of the property, they are entitled to a reduction to the full (market) value.
2. **Incorrect Partial Exemption.** If the complainant has asked for a reduction in the assessment because a partial exemption (e.g., veteran's, senior citizens) was denied by the assessor, the board should consult the exemption information in the booklet: "Exemptions from the Real Property Tax." Any legal questions should be referred to the town attorney or corporation counsel.
3. **Excessive Transition Assessment (Approved Assessing Units only).** If the complainant proved that the transition assessment is excessive, they are entitled to a reduction.

Incorrect Assessment Limitation (Special Assessing Units only). If the complainant proved that the applicable assessment limitation has been incorrectly applied, they are entitled to a correction and any resulting reduction.

Unlawful Assessments

If the complaint claims that the assessment is unlawful, the complainant must clearly show one of the following:

1. The entire parcel of property is not located within the boundaries of the assessing unit, or within the boundaries of a school district or special district as designated on the assessment roll.
2. The property cannot be identified from the description on the assessment roll. The board should request the assessor to obtain an adequate description and to ask the appropriate county legislative body to enter an adequate description before the next assessment roll.

3. The property is wholly exempt from taxation. The board should ask the town attorney or corporation counsel for advice on this matter.
4. The property was assessed by someone other than the assessor or majority of the board of assessors.
5. The property is special franchise property, and the assessment exceeds the final assessment established by the State Board.

Misclassification (Approved Assessing Units and Special Assessing Units only)

If the complainant claims that real property is misclassified, they must clearly show one of the following:

- 1) The use of the property is such that the class designation appearing on the assessment roll is incorrect.
- 2) The total assessed value is improperly allocated between classes.

**Final
Determination**

After the board of assessment review has made its determination on each complaint before it for review, it has a statutory duty to notify the complainant of the board's final determination of the complaint and the reasons for the determination (RPTL § 525 (4)). The Board's vote on the complaint should be indicated as well on FORM RP-525.

**Notify the
Complainant**

This notice is to be sent on or before the date the board delivers to the assessor the verified statement of changes, if any, to be made to the tentative assessment roll as determined by the board. The notice must contain the following statement:

"If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to article seven of the Real Property Tax Law. If you are the owner of a one-, two- or three-family residential structure and reside at such residence, or if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one-, two-, or three-family residential structure, you may seek small claims assessment review pursuant to title one-A of article seven of the Real Property Tax Law."

Note: When filling out the RP-525 Notice of Determination, it is important to complete the form in its entirety. The complainant would like to know why their property was not reduced as requested. A complete and accurate RP-525 form will help to alleviate many of these questions.

Instructions for completing the RP-525 can be found in the appendix of this manual or on the ORPTS website at: www.tax.ny.gov/pdf/current_forms/orpts/rp525ins.pdf

**List of
Assessment
Changes**

After the board of assessment review has made its final determinations and mailed notice of its determination to each complainant, a majority of its members must prepare and verify a statement showing the assessment changes. The changes to be made to the tentative assessment roll must be listed and verified by the board or a majority of the board. Verification means to declare under oath or upon penalty of perjury that the statements made are true. The verification should be located at the end of the document

listing the assessment changes.

This verified statement must be notarized and delivered to the assessor on or before the date required by law for completion of the final assessment roll, or such other date specified by applicable law (RPTL § 525(4)).

In most towns, the last date for the filing of the final assessment roll is July 1 (RPTL § 516). The last date for the filing of the final assessment roll may vary in towns in the counties of Monroe and Westchester, and town attorneys should be consulted. In cities and villages, the dates may vary, and corporation counsel should be consulted. In Nassau and Tompkins counties, the county attorney should be consulted.

Judicial Review

Petitions for judicial review must be filed within 30 days after the final completion and filing of the final assessment roll containing the assessment. An assessment roll is not considered finally completed until the last day set by law for the filing of such final assessment roll or until notice of such filing is published, whichever is later.

The notice must also state where the small claims assessment review petitions may be obtained.

Unit 8

Second Meeting of the BAR and Subsequent Complaint Routes for Taxpayers

Unit Importance

Understanding the concepts, principles, tasks, techniques and processes of conducting a second meeting of the board of assessment review in order to address corrections of errors, and to review small claims and certiorari proceedings.

Unit Overview

This lesson provides definitions, fundamentals and basic knowledge about when and why a “Second Meeting” may be held, its importance and requirements. Also, to better understand subsequent complaint routes for aggrieved taxpayers.

Unit Objectives

By the end of this lesson, you will be able to:

- Understand what a “Second Meeting” of the BAR is for, and what it accomplishes
- Understand the subsequent complaint routes, such as small claims assessment review and tax certiorari proceedings, and their relationship to BAR requirements.

Lesson 1

Second Meeting of Board of Assessment Review

Why is the second meeting held?

The second meeting of the BAR is convened for the purpose of reviewing assessments made pursuant to correction of errors law (RPTL, § 553).

This is done in a form of petition submitted to the BAR by the assessor or county director of real property services for the purpose of correcting any "clerical errors", "unlawful entries", "errors in essential fact", or "omissions" appearing on the final assessment roll (RPTL, § 550).

When is the second meeting?

The second meeting is held approximately between July 15 and not less than 20 days prior to tax levy. Therefore, a BAR may have several "second" meetings for school, town/county, and non-assessing unit village purposes (RPTL, § 553).



Lesson 2

Subsequent Complaint Routes for Taxpayers

Routes of Complaint



If dissatisfied with a BAR determination, a taxpayer may seek judicial review. The two judicial remedies are called “Small Claims Assessment Review” and “Tax Certiorari”.

Both must be filed for within 30 days after completion and filing of the final assessment roll and the taxpayer must have timely filed a grievance form RP-524 prior to petitioning for either.

Which route the taxpayer chooses depends on the type of property on which the complaint was filed.

Small Claims Assessment Review

Small Claims Assessment Review - Form RPTL 730:

1. For 1, 2 and 3 family residence owners only.
2. The taxpayer must have timely filed a grievance form RP-524 and followed due process
3. The taxpayer must file petition within 30 days after completion and filing of the assessment roll.

Certiorari Proceedings

Tax Certiorari Proceedings:

1. For all property owners.
2. The taxpayer must have timely filed a grievance – form RP-524 and followed due process.
3. The taxpayer must file petition within 30 days after completion and filing of the final assessment roll.

APPENDIX

[Form 523 – Notice of Disclosure of Interest](#)

[Form 524 – Complaint on Real Property Assessment](#)

[Form- 524-I Instructions](#)

[Form 525 – Notice of Determination](#)

[Form- 525-I Instructions](#)

Reference Listing:

[Excerpts from Opinions of Counsel Index](#)

[Exemptions Handout](#)

[Contesting Your Assessment in New York State](#)

[Completing grievance Form RP-524](#)



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.



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

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR _____
(city, town, village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins.)

1. Name and telephone no. of owner(s)	2. Mailing Address of owner(s)
_____	_____
_____	_____
Day no. (_____) _____	_____
Evening no. (_____) _____	Email (optional) _____

3. Name, address and telephone no. of representative of owner, if representative is filing application. (if applicable, complete Part Four on page 4.)

4. Property location

_____	_____
Street Address	Village (if any)
_____	_____
City/Town	County
_____	_____

School District	

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

Type of property:	Residence _____	Farm _____	Vacant land _____
	Commercial _____	Industrial _____	Other _____

Description: _____

6. Assessed value appearing on the assessment roll:

Land \$ _____ Total \$ _____

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ _____

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

- 1. Purchase price of property: \$ _____
 - a. Date of purchase: _____
 - b. Terms: _____ Cash _____ Contract _____ Other (explain) _____
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): _____
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt) _____

- 2. Property has been recently offered for sale (attach copy of listing agreement, if any):
 When and for how long: _____
 How offered: _____ Asking price: \$ _____

- 3. Property has been recently appraised (attach copy). When: _____ By Whom: _____
 Purpose of appraisal _____ Appraised value: \$ _____

- 4. Description of any buildings or improvements located on the property, including year of construction and present condition:

- 5. Buildings have been recently remodeled, constructed or additional improvements made:
 Cost \$ _____
 Date Started: _____ Date Completed: _____
 Complainant should submit construction cost details where available.

- 6. Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

- 7. Additional supporting documentation (check if attached)

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

- 1 The assessment is unequal for the following reason: (check a or b)
- a The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
- The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
- b The complainant believes this property should be assessed at _____ % of full value based on one or more of the following (check one or more)
- a The latest State equalization rate for the city, town or village in which the property is located is _____.
- The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence _____ %.
- c Statement of the assessor or other local official that property has been assessed at _____ %.
- d Other (explain on attached sheet).
- 2 _____
- 3 Value of property from Part one #7 _____ \$ _____
- 4 Complainant believes the assessment should be reduced to _____ \$ _____

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

- 1 _____ The assessed value exceeds the full value of the property.
- a. Assessed value of property _____ \$ _____
- b. Complainant believes that assessment should be reduced to full value of (Part one #7) _____ \$ _____
- c. Attach list of parcels upon which complainant relies for objection, if applicable _____
- 2 _____ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption
- a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) _____
- b. Amount of exemption claimed _____ \$ _____
- c. Amount granted, if any _____ \$ _____
- d. If application for exemption was filed, attach copy of application to this complaint
- 3 _____ Improper calculation of transition assessment (Applicable only in approved assessing unit which has adopted transition assessments.)
- a. Transition assessment _____ \$ _____
- b. Transition assessment claimed _____ \$ _____

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

- 1 Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) _____
- 2 Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located. _____
- 3 Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry. _____
- 4 Property cannot be identified from description or tax map number on the assessment roll _____
- 5 Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.) _____

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates)

- _____ Class designation on the assessment roll: _____
- 1 Complainant believes class designation should be _____
- 2 The assessed value is improperly allocated between homestead and non-homestead real property
- | | | |
|---|----------|--------------------|
| Allocation of assessed value on assessment roll | | Claimed allocation |
| Homestead | \$ _____ | \$ _____ |
| Non-Homestead | \$ _____ | \$ _____ |

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____ as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____ (year) tentative assessment roll of such assessing unit.

Date

Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date

Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the _____ (year) assessment roll. Land \$ _____ Total \$ _____
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Assessor

Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

	Disposition
Unequal assessment	Excessive assessment
Unlawful assessment	Misclassification
Ratification of stipulated assessment	No change in assessment

Clear Form

Reason:

Vote on Complaint

All concur			
All concur except	against	abstain	absent
	Name		
		against	abstain
	Name		absent

Decision by

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$	\$	\$
Transition assessment (if any)	\$	\$	\$
Exempt amount	\$	\$	\$
Taxable assessment	\$	\$	\$
Class designation and allocation of assessed value (if any):			
Homestead	\$	\$	\$
Non-homestead	\$	\$	\$
Date notification mailed to complainant			



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

**GENERAL INFORMATION AND INSTRUCTIONS FOR FILING
COMPLAINTS ON REAL PROPERTY ASSESSMENTS**

Who may complain? Any person aggrieved by an assessment (e.g., an owner, purchaser or tenant who is required to pay the taxes pursuant to a lease or written agreement) may file a complaint (RP-524).^{*} You may complete the complaint yourself or your representative or attorney may complete it for you.

What assessment may be reviewed? The only assessment that may be reviewed is the assessment on the current tentative assessment roll completed by the local assessor. As a general rule, a separate complaint should be filed for each separately assessed parcel.

Where must the complaint be filed? The complaint must be filed in the city or town in which the property is located, with either the assessor or the board of assessment review. You may deliver the complaint either to the assessor or to the board of assessment review. You may also mail your complaint for review, but it must be received by the assessor or the board of assessment review no later than the day the board of assessment review meets to hear complaints.

If the property is located in a village which assesses property, there will be two assessments, one by the village and one by the town. If the complainant wishes to have both the town and the village assessments reviewed, the complainant must file separate complaints with the town assessor (or board of assessment review) and the village assessor (or board of review or board of assessment review). To determine whether the village produces its own assessment roll, consult the village clerk.

When must the complaint be filed? You may file the complaint with the assessor on or before the first day the board of assessment review meets to hear complaints or with the board of assessment review on such day. If you file your complaint fewer than four business days before the board of assessment review meets, the board is required to grant the assessor's request for an adjournment to allow the assessor to prepare a response to the complaint. The failure to file your complaint on time closes off your right for administrative and judicial review of this year's assessment.

When is the meeting of the Board of Assessment Review? In most towns, the board of assessment review meets on the fourth Tuesday of May, except as follows:

In **Suffolk County**, town boards of assessment review meet on the third Tuesday of May.

In **Westchester County**, town boards of assessment review meet on the third Tuesday in June.

In **Nassau County**, the Assessment Review Commission meets throughout the year, but complaints must be filed by March 1.^{*}

In **cities**, the date for the meeting of the board of assessment review must be ascertained from specific charter provisions and the assessor's or the city clerk's office should be contacted; and

In **most villages** which assess real property, the board of review or board of assessment review meets on the third Tuesday of February; however, village assessment calendars may vary, and the village clerk should be consulted.

In cities and towns which employ an assessor who is at the same time employed by another assessing unit, the local governing body may adopt a local law establishing a different date for the meeting of the board of assessment review. That date may be no earlier than the fourth Tuesday in May and no later than the second Tuesday in June. You should check with your city or town clerk to determine if such a local law is in effect in your city or town.

Complaint procedure

1. Your written complaint should include statements, records, and other relevant information to support your complaint.
2. You should be very careful when determining how much of an assessment reduction to request because you may be precluded from obtaining a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.
3. You have the right to attend the hearing of the board of assessment review and to present statements in support of your complaint. You may appear personally, with or without your attorney or other representative.

^{*} Nassau County has its own complaint form and procedures; contact the Nassau County Department of Assessment or Assessment Review Commission for forms or more information.

4. You have the right to be represented by your attorney or other representative. To do so, you must authorize such person to appear on your behalf (see Part four of RP-524). This authorization must be in writing and bear a date within the same calendar year during which the complaint is filed.

5. If the board of assessment review is not satisfied with the evidence you provide, the board may require you or your representative to appear personally or to submit additional evidence. If you willfully refuse or neglect to answer any material question put to you, you may be precluded from seeking judicial review of your final assessment.

6. You (or your representative) and the assessor (or member of the board of assessors designated by a majority of the board of assessors) may stipulate to a reduced assessment of the value of your property. To do so, Part Six of the form must be completed and signed. Be sure to receive a copy of the signed stipulation for your records. If you enter into a stipulation, you may not ask the board of assessment review for a further reduction in your assessment, and if the agreed upon assessment appears on the final assessment roll, you will not be allowed to seek a lower assessment through judicial review.

7. The board of assessment review must mail to each complainant a notice of the board's determination except where the board ratifies a stipulated assessment. Such notice must contain a statement of the reasons for the board's determination.

INSTRUCTIONS FOR COMPLETING THE COMPLAINT (FORM RP-524)

Complaint form. Complaints in relation to assessments on city, town and village assessment rolls must be made on Form RP-524. All relevant parts of the complaint form must be completed. Failure to do so could result in dismissal of the complaint and preclude subsequent judicial review.

Part One. General information. Enter the required identifying information, including your estimate of market value of your property as of valuation date.

Part Two. Value of property. You are required to submit proof necessary to determine the value of your property. Value is based upon the condition of your property on taxable status date as of the applicable valuation date. In most cities and towns, taxable status date is March 1 and valuation date is the preceding July 1, but check with your assessor for variations. The rationale for separating valuation date from taxable status date is to permit the assessor sufficient time to review sales data which is used to value most parcels. Generally, "value" means market value, i.e., the price your property would sell for in the open market (assuming no unusual circumstances). Market value can be estimated from a recent sale of your property or from an analysis of recent sales of comparable properties.

When your property is of a type which is not frequently bought and sold, the value of the property may be estimated using other techniques. If the property is income producing (e.g., rental property), value may be estimated by using an income capitalization methodology. If your property is "specialty property" (i.e., property designed for unique purposes or uniquely adapted to the use made of it, which cannot be converted to other uses without expenditure of substantial sums of money), value may be estimated by using the cost method.

To establish the value of your property, the following information may be useful:

1. Purchase price of the property, if recent;
2. Offering price of your property, if recently offered for sale;
3. Professional appraisal of your property;
4. Cost of construction, if recently built;
5. Rental information, if property is rented;
6. Income and expense information, if property is commercial or industrial; or
7. Purchase price of comparable property recently sold.

Part Three. Grounds for complaint. There is a presumption under the law that the assessment made by the assessor is correct. The burden of proof is with you, the complainant, to overcome this presumption. To obtain a correction of your assessment, you must show that the original assessment is unequal, excessive or unlawful or that your property has been misclassified.

A. Unequal Assessment

1. Generally, if assessments in your city, town or village are not made at full value, State law requires that they be made at a uniform percentage of value. If you believe that your property is assessed at a higher percentage of value than

¹In Nassau County, complaints in relation to assessments on the county assessment roll and on city and village assessment rolls prepared by the county should be made on the form prescribed by the County. Complaints in relation to assessment rolls prepared by a city or village must be made on Form RP-524.

the average of all other properties on the same assessment roll, you may claim an unequal assessment. For example, if you prove the value of your property is \$200,000, an assessment of \$150,000 would show that your property is assessed at 75% of market value. If you prove that all other property on the average is assessed at 50%, you may claim a reduction of your assessment to \$100,000.

2. If you own a one, two or three family residence and if you believe that it is assessed at either a higher proportion of full (market) value than other residential property on the assessment roll or at a higher proportion of full (market) value than the assessed valuation of all real property on the assessment roll, you may claim an unequal assessment. For example, if you prove the value of your property is \$200,000, an assessment of \$100,000 would show that it is assessed at 50% of market value. If you prove that all other residential property is assessed on the average at 25%, you may claim a reduction of your assessment to \$50,000.

3. To demonstrate that your property is unequally assessed, you must first establish the full value of the property as indicated above. Note that the State law now requires that the assessment roll display the assessor's estimate of the full value of your property. Then you must establish the average percentage of value at which all other properties are assessed on the same assessment roll. To establish the average percentage of value at which all property is assessed on the assessment roll, the following information may be useful:

- a. The uniform percentage of value appearing on the assessment roll;
- b. The latest State equalization rate or residential assessment ratio for your assessing unit (city, town or village), which is available from your assessor, County Director of Real Property Tax Services, or the Office of Real Property Tax Services;
- c. Market values and assessments of a sample of other properties on the same assessment roll;
- d. Purchase price and assessment of other properties recently sold; and
- e. Statements of the assessor or other local official.

Once you have established the value of your property and the average percentage of value at which all other properties are assessed, you must apply the percentage to the value of your property and then compare the result to your assessment. If the result is lower than your assessment, you may request that your assessment be reduced to that lower amount.

In the case of one, two or three family residential real property, you also have the option of proving that the percentage of full value represented by your assessment is higher than the average percentage at which other residential properties are assessed on the same assessment roll. To establish the average percentage at which residential property is assessed on the assessment roll, the latest residential assessment ratio established for your assessing unit is useful. (The residential assessment ratio is available from your Assessor, County Clerk or County Director of Real Property Tax Services, or the Office of Real Property Tax Services.) Once you have established the average percentage at which other residential properties are assessed, you must apply this percentage to the value of your property. If the result is lower than your assessment, you may request that your assessment be reduced to that lower amount.

B. Excessive Assessment

1. **Overvaluation.** If you believe the assessed valuation of your property is greater than the full market value of the property, you may claim an excessive assessment. To establish the full market value of your property, you should supply the kind of information set forth above.

2. **Incorrect Partial Exemption.** If your property was denied all or a portion of a partial exemption (e.g., senior citizens, veterans, school tax relief [STAR]), you may also claim an excessive assessment. If you filed an application for the partial exemption with the Assessor, submit a copy of the application with your complaint. If you do not have a copy, you should request the Assessor to submit it to the Board of Assessment Review.

3. **Excessive Transition Assessment.** Cities, towns and villages certified by the Office of Real Property Tax Services as approved assessing units may adopt a system of transition assessments to phase in over five years all increases and decreases in assessed valuations resulting from a revaluation. If your city, town or village has adopted transition assessments and you believe that the transition assessment for your property has been improperly calculated, you may claim an excessive assessment.

C. Unlawful Assessment

1. **Property wholly exempt.** Certain real property of certain organizations and agencies is wholly exempt from real property taxation (for example, churches, colleges, etc.). If your claim is that the assessment is unlawful because the property should be wholly exempt, you should supply the Board of Assessment Review with information upon which it may make a judgment, including a completed exemption application form if required. (NOTE: If your claim relates to a partial exemption such as a veterans or senior citizen exemption, the assessment is not unlawful, but a failure to grant all or a portion of a partial exemption may constitute an excessive assessment; see item B.2.)

Contingent Compensation: Officers and employees shall not receive compensation for services related to matters before a municipal agency when such compensation is contingent upon action by that agency.

Investments: Officers and employees shall not hold investments that conflict with the proper discharge of their official duties.

Private Employment: Officers and employees shall not engage in private employment that conflicts with or impairs the proper discharge of their official duties.

Future Employment: Former officers or employees shall not appear before any Town board, commission, or agency in relation to any matter in which they personally participated during their service with the Town.

Use of Position: Officers and employees shall not use their official position to secure unwarranted privileges or exemptions for themselves or others.

7. Personal Claims

Nothing in this policy shall prevent a municipal officer or employee from filing a lawful claim, account, demand, or legal action against the Town of Liberty arising from personal injury, property damage, or other lawful benefit permitted by law.

8. Board of Ethics

The Town of Liberty maintains a Board of Ethics consisting of three members appointed by the Town Board.

The Board of Ethics shall issue advisory opinions upon written request, provide recommendations regarding amendments to the Code of Ethics, and maintain confidential records of its proceedings and opinions.

9. Penalties

Any person who knowingly and intentionally violates these provisions may be subject to penalties including fines, suspension, or removal from office or employment as provided by law.

10. Distribution

The Town Supervisor shall ensure that a copy of the Code of Ethics is distributed to every Town officer and employee and posted conspicuously in public buildings under the Town's jurisdiction.



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Planning Board Contact Information:

Name:	Email:	Phone Number:	Term Ends:
Tammy Wilson	t.wilson@townofliberty.org	(845) 292-8511	
Lynne Dowe			12/31/2026
John VanEtten			12/31/2030
Judy Siegel			12/31/2028
Menachem Steinberg			12/31/2029
Eugene Thalmann			12/31/2027
Mordechai Heimlich			12/31/2026
Kacper Sandelewski			12/31/2026

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.



TOWN OF LIBERTY
NEW YORK

A Great Place to Work, Live and Play

Planning Board Member

I, _____ certify that I have completed and passed all pre-employment training by taking the following courses:

Required Trainings:

1. Harassment Prevention
2. Workplace Violence
3. Cybersecurity
4. Township Basics
5. Dealing with Conflict
6. Roberts Rules
7. De-escalation for Public Facing Employees
8. Fundamentals of Local Government
9. NYS Planning Board Overview

Required Training:

<https://dos.ny.gov/planning-board-overview>

Printed Name

Signed Name

Date

Our Mission Statement

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TOWN OF LIBERTY
NEW YORK
A Great Place to Work, Live and Play

Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)
(845) 292-1310 (f)

Acknowledgement of Receipt

As part of my condition of employment, I, _____ ("Employee") acknowledge that I have received, read, understand and signed the below stated written agreements and policies between the Town of Liberty ("Employer") and myself. I have received and signed for the following (IF APPLICABLE):

- W4
- NYS IT-2104
- USCIS Form 1-9
- New York State Employees Retirement System Affidavit
- New York State Employees Retirement System Application (if applicable)
- Background Check Authorization Form
- Direct Deposit Enrollment Form
- Emergency Contact
- Committee Description & Meeting Schedule
- Conflict of Interest/Ethical Conduct
- Social Media Use Policy
- Training Cert. Complete
- Dept Contact Information
- Acknowledgement of Receipt

I have also provided: Copy of my Driver's License Copy of my Social Security Card
OR Copy of my Passport

Signature : _____ Date: _____
Employee Acknowledgment

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

Zoning Employee
Fill in shaded areas only

Full Time	
Part Time	
Seasonal	
Rehire	

Employee Number: _____ Home Dept: _____

Name: _____
Address: _____
City/State/Zip: _____

Married or Single Male or Female # of Dependents: # of State Dependents:

Social Security Number: _____ Telephone Number: _____

Date of Birth: _____ Date of Hire: _____

Job Title/Position: _____ Pension Plan: Yes or No

Hourly Rate: _____ or Salary _____

Has the employee previously been a member of the NYS Retirement System: Yes or No

If available, Retirement Registration Number: _____ Rate 3%

Before this application may be processed, the following forms must be submitted to the Payroll Office before the beginning of the Payroll Period affecting this employee. The payroll clerk will see that all necessary forms are filed with their respective agencies.

Dated: _____ Department Head Signature: _____

Dated: _____ Supervisor Signature: _____

Below for payroll office use only	Below for payroll office use only
W-4	Retirement Information
NYS IT-2104	NYSLRS ID #:
I-9 Immigration Form	Registration #:
NYS RETIREMENT AFFIDAVIT	Employment Instance:
NYS Retirement Form	Contribution Rate:
Background Check & Employmen	Date of Membership
Direct Deposit Enrollment Form	
Emergency Contact Form	
Committee Description	
Conflict of Interest & Ethical Conduct Policy	
Social Media Use Policy	
Training Certification Completion	
Dept Contact information	
Acknowledgement of Receipt	



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Zoning Board

Meeting Schedule: 3rd Tuesday of each month or as needed.

Description:

Appointment. The Board shall consist of five members to be appointed by the Town Board. The terms of the initial appointees shall be for one, two, three, four and five years from and after the date of appointment. Their successors, including such additional members as may be appointed by the Town Board, shall be appointed for the term of five years after the expiration of the terms of their predecessors in office.

General grant of power. The Board shall perform all the duties and have all the powers prescribed by §§ 267, 267-a, and 267-b of New York State Town Law and as herein described.

Votes necessary for a decision. Three members of the Board shall, regardless of the number of members at a given point in time, constitute the necessary quorum for purposes of conducting any business. Except for a rehearing, the concurring vote of three of the members of the Board shall be necessary to reverse any order, requirement, decision or determination of this enforcement officer or to decide in favor of the appellant any matter upon which it is required to pass under the terms of this chapter or to effect any variation of this chapter.

Duties:

Orders, requirements, decisions, interpretations and determinations. The Board may reverse or affirm, wholly or partly, or may modify the order, requirement, decision, interpretation or determination appealed from, and shall make such order, requirement, decision, interpretation or determination as in its opinion ought to have been made in the matter by the administrative official or body charged with the enforcement of this chapter, and to that end shall have all the powers of the administrative official or body from whose order, requirement, decision, interpretation or determination the appeal is taken.

Area variances. The Board shall have the power, upon an appeal from a decision or determination of the administrative official or body charged with the enforcement of this chapter, to grant area variances as defined herein.

Use variances. The Board shall have the power, upon an appeal from a decision or determination of the administrative official or body charged with the enforcement of this chapter, to grant use variances as defined herein.

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

Interpretations. The Board shall, upon request from or appeal of a decision by the Building Inspector or any administrative body of the Town of Liberty, including the Town Board, decide any question involving the interpretation of any provision of this chapter, including determination of the exact location of any district boundary if there is uncertainty with respect thereto.

Attendance Policy

Any member of the Zoning Board that does not attend at least 2/3 of the scheduled meetings over a 12-month period can, after an interview with two (2) Town Board members, be removed from their position by a majority vote of the Town Board. In the event the member is unable to attend or wishes not to have an interview, the Town Board may resolve to remove such member from their position.

In-House Training Policy

In-house training will be conducted on a quarterly basis. Training will be specific issues pertinent to the Town of Liberty and will count towards the 4-hour annual requirement.



TOWN OF LIBERTY

A Great Place to Work, Live and Play

Conflict of Interest and Ethical Conduct Policy for Town Board Members

(Consistent with Article 18 of the New York General Municipal Law and the Town of Liberty Code of Ethics)

1. Purpose

Pursuant to §806 of the New York General Municipal Law Article 18, the Town Board of the Town of Liberty recognizes that public officers and employees must observe rules of ethical conduct in order to maintain a high degree of moral conduct and public confidence in local government.

This policy establishes standards governing conflicts of interest and ethical conduct for Town Board members. These rules are intended to guide official conduct and shall not conflict with, but shall be in addition to, the prohibitions contained in Article 18 of the General Municipal Law and other applicable laws.

2. Applicability

This policy applies to all elected and appointed officers and employees of the Town of Liberty, including members of the Town Board and members of any administrative board, commission, committee, or agency of the Town.

3. Definitions

Interest: A direct or indirect financial/material benefit to a municipal officer or employee as the result of a contract with the municipality.

A municipal officer or employee is deemed to have an interest in the contract of:

- Their spouse, minor children, or dependents

Our Mission Statement

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- A firm, partnership, or association of which they are a member or employee
- A corporation of which they are an officer, director, or employee
- A corporation in which stock is owned or controlled directly or indirectly by the officer or employee

Municipal Officer or Employee: An officer or employee of the Town of Liberty, whether paid or unpaid, including members of boards, commissions, or agencies of the Town.

4. Prohibited Interests in Municipal Contracts

Town Board members shall not have an interest in any contract with the Town of Liberty when they have the power or duty to:

- Negotiate, prepare, authorize, or approve the contract
- Authorize or approve payment under the contract
- Audit bills or claims related to the contract
- Appoint an officer or employee who has such powers or duties

Any contract entered into in violation of these provisions may be null and void.

5. Disclosure of Interests

Any Town Board member or Town officer or employee who participates in discussion, gives official opinion, or acts on any legislation, contract, or other matter before the Town Board or any Town agency shall publicly disclose on the official record the nature and extent of any direct or indirect financial or private interest they may have in the matter.

6. Standards of Ethical Conduct

Gifts: Officers and employees shall not directly or indirectly solicit or accept any gift valued at \$75 or more when it could reasonably be inferred that the gift was intended to influence them in the performance of their official duties or reward official action.

Confidential Information: Confidential information obtained in the course of official duties shall not be disclosed or used for personal benefit.

Representation Before Municipal Agencies: Officers and employees shall not receive compensation for services rendered in relation to any matter before a municipal agency of which they are a member, have jurisdiction over, or have the authority to appoint members.

Contingent Compensation: Officers and employees shall not receive compensation for services related to matters before a municipal agency when such compensation is contingent upon action by that agency.

Investments: Officers and employees shall not hold investments that conflict with the proper discharge of their official duties.

Private Employment: Officers and employees shall not engage in private employment that conflicts with or impairs the proper discharge of their official duties.

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7. Personal Claims

Nothing in this policy shall prevent a municipal officer or employee from filing a lawful claim, account, demand, or legal action against the Town of Liberty arising from personal injury, property damage, or other lawful benefit permitted by law.

8. Board of Ethics

The Town of Liberty maintains a Board of Ethics consisting of three members appointed by the Town Board.

The Board of Ethics shall issue advisory opinions upon written request, provide recommendations regarding amendments to the Code of Ethics, and maintain confidential records of its proceedings and opinions.

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Any person who knowingly and intentionally violates these provisions may be subject to penalties including fines, suspension, or removal from office or employment as provided by law.

10. Distribution

The Town Supervisor shall ensure that a copy of the Code of Ethics is distributed to every Town officer and employee and posted conspicuously in public buildings under the Town's jurisdiction.



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Zoning Board Contact Information

Name:	Email:	Phone Number:	Term Ends:
Tammy Wilson	twilson@townofliberty.org		
Robert Werlau			12/31/2029
Gene Burns			12/31/2030
Kytt Macmanus			12/31/2026
Robert Eaton			12/31/2028
Ari Halpern			12/31/2026
Brad Cobert			12/31/2026
Abe Weberman			12/31/2026

Our Mission Statement

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TOWN OF LIBERTY
NEW YORK
A Great Place to Work, Live and Play

Zoning Board Member

I, _____ certify that I have completed and passed all pre-employment training by taking the following courses:

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1. Harassment Prevention
2. Workplace Violence
3. Cybersecurity
4. Township Basics
5. Dealing with Conflict
6. Roberts Rules
7. De-escalation for Public Facing Employees
8. Fundamentals of Local Government
9. NYS Zoning Board Appeals Overview
<https://dos.ny.gov/zoning-board-appeals-overview>

Printed Name

Signed Name

Date

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TOWN OF LIBERTY

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Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

www.townofliberty.org

(845) 292-5772 (p)

(845) 292-1310 (f)

Acknowledgement of Receipt

As part of my condition of employment, I, _____ ("Employee") acknowledge that I have received, read, understand and signed the below stated written agreements and policies between the Town of Liberty

("Employer") and myself. I have received and signed for the following (IF APPLICABLE):

- W4
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- Social Media Use Policy
- Training Cert. Complete
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OR Copy of my Passport

Signature: _____ Date: _____

Employee Acknowledgment

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TOWN OF LIBERTY

N E W Y O R K

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Conflict of Interest and Ethical Conduct Policy for Town Board Members

(Consistent with Article 18 of the New York General Municipal Law and the Town of Liberty Code of Ethics)

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10. Distribution

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TOWN OF LIBERTY
NEW YORK
A Great Place to Work, Live and Play

Grievance Board of Review Member

I, _____ certify that I have completed and passed all pre-employment training by taking the following courses:

Required Trainings:

1. Harassment Prevention
2. Workplace Violence
3. Cybersecurity
4. Township Basics
5. Dealing with Conflict
6. Roberts Rules
7. De-escalation for Public Facing Employees
8. Fundamentals of Local Government

Printed Name

Signed Name

Date

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.



TOWN OF LIBERTY
NEW YORK

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Grievance Board of Review Contact Information:

Name:	Email:	Phone Number:	Term Ends:
Robin Quick	assessor@townofliberty.org	(845) 292-4843	
Diane Silver			09/30/2030
Christine Noecker			09/30/2027
Abraham Lax			09/30/2029
Peter Dworetzky			09/30/2026
Larry Steiger			09/30/2028

Our Mission Statement

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municipal service that promotes the highest standard of life for our community.*



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NEW YORK

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Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)

(845) 292-1310 (f)

Acknowledgement of Receipt

As part of my condition of employment, I, _____ ("Employee") acknowledge that I have received, read, understand and signed the below stated written agreements and policies between the Town of Liberty ("Employer") and myself. I have received and signed for the following (IF APPLICABLE):

- W4
- NYS IT-2104
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- Background Check Authorization Form
- Emergency Contact
- Committee Description & Meeting Schedule
- Grievance Board of Review Manual
- Conflict of Interest/Ethical Conduct
- Social Media Use Policy
- Training Cert. Complete
- Dept Contact Information
- Acknowledgement of Receipt

I have also provided: Copy of my Driver's License Copy of my Social Security Card
OR Copy of my Passport

Signature : _____ Date: _____
Employee Acknowledgment

Our Mission Statement

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PARKS AND RECREATION ADVISORY BOARD

New Employee Information

Fill in shaded areas only

Home Dept: _____

Name: _____
Address: _____
City/State/Zip: _____

Social Security Number: _____	Telephone Number: _____
-------------------------------	-------------------------

Date of Birth: _____	Date of Hire: _____
----------------------	---------------------

Job Title/Position: _____	_____
---------------------------	-------

Before this application may be processed, the following forms must be
 Office before the beginning of the Payroll Period affecting this
 will see that all necessary forms are filed with their respective

Department Head Signature: _____	Dated: _____
----------------------------------	--------------

Supervisor Signature: _____	Dated: _____
-----------------------------	--------------

Below for payroll office use only	
Background Checks	
Emergency Contact Form	
Copy of By Laws	
Dept Contact Information	
Conflict of Interest & Ethical Conduct Policy	
Required Training	
Social Media Use Policy	
Meeting Schedule	
Acknowledgement of Receipt	
Training Certification Completion	

By-Laws of The Town of Liberty Parks and Recreation Advisory Board

ARTICLE I – THE AUTHORITY

Section 1. Name of Authority

The name of the Authority is the Town of Liberty Parks and Recreation Advisory Board (PRAB).

Section 2. Mission Statement

The PRAB is dedicated to providing recommendations for quality park, recreation, and public facilities for the citizens of Liberty and the general public. The PRAB strives to enhance the town's natural beauty and to act as liaison between the public and the Parks and Recreation Staff in the coordination of recreation, leisure, and athletic activities that promote positive community values in accordance with the Town of Liberty's Core Values and Mission Statement. (See attachment A)

Section 3. Office of Authority

The office for the Board shall be located at 119 N. Main Street in the Village of Liberty, or at such place or places that the Authority may from time to time designate by resolution. All books and records of the Board shall be kept at the office herein above designated, unless otherwise provided by board resolution.

Section 4. Authority

The PRAB is established pursuant to applicable provisions of New York State Town Law and serves in an advisory capacity to the Town Board.

Section 5. Seal of Authority



ARTICLE II – THE BOARD MEMBERS

Section 1. Appointment and Term

The PRAB shall consist of five (5) members who shall be appointed by the Town Board. They must be residents of the Town of Liberty. The term of office shall begin January 1st and end December 31st upon completion of the five (5) year term. The PRAB may also have one student liaison member shall be selected by the PRB from candidates who are enrolled students at Liberty High School. The term of office for this liaison member shall be one school year. The PRB will interview interested candidate and select the student liaison by a majority vote in executive session.

Section 2. Re-appointments

If a board member desires to continue after their appointment expires, the PRAB Chairperson & PRAB can recommend to the Town Board the reappointment of that individual by November 30th of the year in which the term expires.

Section 3. Vacancies

The PRAB Chairperson and Town Board shall review the file of interested individuals and as a result of that review, the PRAB Chairperson and Town Supervisor will present the names of potential candidates to the Town Board for appointment.

Section 4. Remuneration

Each member of the PRAB shall serve without pay.

Section 5. Resignation

Any member may resign by submitting a written notice to the Town Board and PRAB Chairperson. Resignation shall become effective upon acceptance by the Town Board.

Section 6. Removal

In addition to removal for non-attendance, a member may be recommended for removal for cause, including misconduct, violation of ethics requirements, or failure to perform assigned duties, subject to Town Board approval.

ARTICLE III – PARKS AND RECREATION ADVISORY BOARD OFFICERS

Section 1. Officer Titles

The officers of the PRAB consist of a Chairperson, Vice-Chairperson and Secretary.

Section 2. Election and Term of Officers

Officers shall be elected annually at the December reorganizational meeting by open ballot from nominations made from the floor. Officers shall serve one-year terms.

Section 3. Officer Duties

The PRAB Chairperson, Vice-Chairperson, and Secretary shall be elected by the Board for the purpose of conducting PRAB meetings, appointing committees for additional responsibilities, and overseeing the operation of the PRAB.

The duties of Chairperson include, but are not limited to: presiding over regular and emergency business meetings, attending public functions approved by the PRAB, appointing and dissolving committees, communicating PRAB business to the Town Supervisor and Town Board members, and coordinating meeting agendas with the Parks and Recreation Director and Department Head of Buildings and Grounds.

The duties of Vice-Chairperson include, but are not limited to: fulfilling the duties of Chairperson in case of absence and remaining apprised of committee business.

The duties of Secretary include, but are not limited to: fulfilling the duties of Vice-Chairperson and/or Chairperson if both are absent, reading correspondence at meetings, and writing correspondence deemed necessary by the PRAB Chairman.

The duties of the student liaison will be, but are not limited to, communicating ideas and information between the PRAB, Parks and Recreation Department, and the student body of Liberty Central School.

Effective date of each office shall be immediately after the re-organizational meeting held in December of each year. The PRAB Chairperson will be limited to no more than two (2)

consecutively elected terms, but may be re-elected after not holding the office of Chairperson for one year.

Section 4. Officer Vacancies

If an officer vacancy occurs, the chain of command will fill vacant positions. Therefore, the Vice-Chairperson would become Chairperson, the Secretary would become Vice-Chairperson. If the normal chain of command does not fill offices, the PRAB may vote to hold a special election to fill an officer vacancy.

ARTICLE IV – POWERS AND DUTIES OF THE PRAB

Section 1. PRAB Purpose

The purpose of the PRB is to: 1) provide for communication and liaison duties between the community and the Parks & Recreation Department; and 2) Make recommendations for the continuity of planning and implementation of programs; and 3) Observe Parks and Facilities conditions and make recommendations as appropriate.

Section 2. Advisory Authority

The PRAB serves in an advisory capacity only. All final authority regarding policies, budgets, fees, staffing and capital improvements resides with the Town Board unless specifically delegated by resolution.

Section 3. PRB Authority – Budget

The PRAB shall work with the Parks and Recreation Director and Department Head of Building and Grounds to make recommendations for the planning of the overall budget from which the respective Departments will operate, for Town Board consideration.

Section 4. Facilities and Operations

The PRAB shall have the responsibility to oversee all park and recreation areas, as designated in Article VI, Section 1, and that all rules, procedures and fees pertaining to their operation are recommended to the Town Board for final approval.

ARTICLE V – PRAB MEETINGS

Section 1. Regular and/or Special Meetings

Regular meetings of the PRAB shall be held once a month or as deemed necessary by the PRAB, and the PRAB Chairperson shall report all actions to the Town Board.

The PRAB Chairperson shall have the authority to request special meetings when necessary.

Notice of special meetings shall be given to the Town Clerk to be posted at least 24 hours prior to such special meeting and shall state the purpose, time, day, month, date year and location of the meeting.

The re-organizational meeting will be held at the December meeting. Items to be covered at this meeting include, but are not limited to: 1) election of officers; 2) annual by-law review; 3) establish goals and objectives for the year ahead; 4) review accomplishments of the past year; 5) check committee assignments and make changes if necessary; 6) present any recommendations to the Parks and Recreation Director and/or the Department Head of Building and Grounds.

Budget related discussions will be included in the monthly meeting agendas commencing in May with final budget recommendations to be assembled by the October meeting for presentation to the Town Board. Budget items will include a review of fee schedules, operations expenditures, review of the capital improvement plan(s) and overall revenues and expenditures.

Section 2. Quorum

A majority of the appointed members shall constitute a quorum for the transaction of business.

Section 3. PRAB Meetings – Minutes

Minutes will be recorded and filed by the PRAB Secretary with copies made and presented for approval along with the agenda to the PRAB members before each meeting. Business presented before the PRAB must be given to the Secretary for inclusion on the agenda by at least one week prior to the meeting. Minutes of the PRAB meetings will be forwarded to all Town Board members for their information and review. All PRAB meetings shall be governed by Robert's Rules of Order.

Section 4. Open Meetings Law

All meetings shall be conducted in compliance with the New York State Open Meetings Law

Section 5. PRB Member Attendance

It is understood that member attendance is important to the smooth functioning of the Board. Members will make every effort to attend any and all meetings. Should any member fail to attend three (3) consecutive regular meetings, the Chairperson may recommend to the Town Board to have that member dismissed.

ARTICLE VI – COMMITTEES

The Chairperson may appoint standing or ad-hoc committees to study specific issues. Committees shall have no independent authority and shall report recommendations to the full PRAB.

ARTICLE VII – VOLUNTEERISM

The Town of Liberty may utilize volunteers to assist with parks and recreation programs, events, and facilities subject to Town policies and applicable law.

Volunteers shall serve at the discretion of the Town and under the supervision of authorized staff. The PRAB may recommend volunteer initiatives and assist with outreach, but shall not directly supervise volunteers.

All volunteers shall comply with Town policies, safety requirements and codes of conduct. Background checks will be required for volunteers working with minors or vulnerable populations.

Volunteers shall not be considered employees of the Town and shall receive no compensation.

ARTICLE VIII – AREAS AND FACILITIES

Section 1. Areas of Charge

The Town Board will designate the PRAB the responsibility to observe that the following parks and recreation areas and Public Buildings are properly maintained, equipped, and operated and to make any recommendations to the Parks and Recreation Director and the Department Head of Building and Grounds:

- Francis A. Hanofee Memorial Park, Sunset Lake Road
- Walnut Mountain Park, Walnut Mountain Road
- Shirley Diamond Community Pool, Hanofee Park, Sunset Lake Road
- Town Hall, 120 North Main Street
- Senior Citizens Center, 119 N. Main Street
- Liberty Main Street Stage, 101 N. Main Street

- Swan Lake Park
- Village Skate Park and Basketball Court
- All O&W Rail Trails within the Town and Village
- Dog Kennel on Old Monticello Road
- Parksville Cemetery
- White Sulphur Springs Cemetery
- Other properties that may be used for Parks & Recreation and Public Use purposes.

ARTICLE IX – PRAB REVIEW

Section 1. Review of By-Laws

The PRAB shall review the PRAB By-Laws on an annual basis, at the re-organization meeting, and make any appropriate recommendations to the Town Board. If at any time there is a need for an immediate change in the By-Laws, they can be amended by a majority vote of the PRAB and sent to the Town Board for Approval.

ARTICLE X – ETHICS AND CONFLICT OF INTEREST

PRAB members shall comply with the Town of Liberty Code of Ethics and applicable provisions of New York State Municipal Law. Members shall disclose conflicts of interest and recuse themselves when appropriate.

Revised: January 30, 2026

Adopted by PRAB: March 4, 2026

Adopted by Town Board: March 16, 2026



119 NORTH MAIN STREET
LIBERTY, NEW YORK 12754

CONTACT INFORMATION

<u>NAME</u>	<u>TITLE</u>	<u>CELL#</u>	<u>E-MAIL</u>
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James Guara	Director		j.guara@townofliberty.org
Kathy Dworetzky	Secretary		p.r.dept@townofliberty.org

Park and Recreation Board Members

<u>NAME</u>	<u>CELL#</u>	<u>E-MAIL</u>	<u>TERM EXPIRATION</u>
Jena Schwartz			12/31/2026
Sam Atkins			12/31/2027
Jillian Trinidad			12/31/2029
Marisol Serapio-Mejia			12/31/2030
Albert White			12/31/2028

TOWN OFFICES

<u>NAME</u>	<u>TITLE</u>	<u>WORK #</u>	<u>E-MAIL</u>
Frank DeMayo	Supervisor	292-5111	supervisordemayo@townofliberty.org
Laurie Dutcher	Town Clerk	292-5110	l.dutcher@townofliberty.org
Dean Farrand	Town Board		dean.farrand@townofliberty.org
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Bruce Davidson	Town Board		bruce.davidson@townofliberty.org
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TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Conflict of Interest and Ethical Conduct Policy for Town Board Members

(Consistent with Article 18 of the New York General Municipal Law and the Town of Liberty Code of Ethics)

1. Purpose

Pursuant to §806 of the New York General Municipal Law Article 18, the Town Board of the Town of Liberty recognizes that public officers and employees must observe rules of ethical conduct in order to maintain a high degree of moral conduct and public confidence in local government.

This policy establishes standards governing conflicts of interest and ethical conduct for Town Board members. These rules are intended to guide official conduct and shall not conflict with, but shall be in addition to, the prohibitions contained in Article 18 of the General Municipal Law and other applicable laws.

2. Applicability

This policy applies to all elected and appointed officers and employees of the Town of Liberty, including members of the Town Board and members of any administrative board, commission, committee, or agency of the Town.

3. Definitions

Interest: A direct or indirect financial/material benefit to a municipal officer or employee as the result of a contract with the municipality.

A municipal officer or employee is deemed to have an interest in the contract of:

- Their spouse, minor children, or dependents

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

- A firm, partnership, or association of which they are a member or employee
- A corporation of which they are an officer, director, or employee
- A corporation in which stock is owned or controlled directly or indirectly by the officer or employee

Municipal Officer or Employee: An officer or employee of the Town of Liberty, whether paid or unpaid, including members of boards, commissions, or agencies of the Town.

4. Prohibited Interests in Municipal Contracts

Town Board members shall not have an interest in any contract with the Town of Liberty when they have the power or duty to:

- Negotiate, prepare, authorize, or approve the contract
- Authorize or approve payment under the contract
- Audit bills or claims related to the contract
- Appoint an officer or employee who has such powers or duties

Any contract entered into in violation of these provisions may be null and void.

5. Disclosure of Interests

Any Town Board member or Town officer or employee who participates in discussion, gives official opinion, or acts on any legislation, contract, or other matter before the Town Board or any Town agency shall publicly disclose on the official record the nature and extent of any direct or indirect financial or private interest they may have in the matter.

6. Standards of Ethical Conduct

Gifts: Officers and employees shall not directly or indirectly solicit or accept any gift valued at \$75 or more when it could reasonably be inferred that the gift was intended to influence them in the performance of their official duties or reward official action.

Confidential Information: Confidential information obtained in the course of official duties shall not be disclosed or used for personal benefit.

Representation Before Municipal Agencies: Officers and employees shall not receive compensation for services rendered in relation to any matter before a municipal agency of which they are a member, have jurisdiction over, or have the authority to appoint members.

Contingent Compensation: Officers and employees shall not receive compensation for services related to matters before a municipal agency when such compensation is contingent upon action by that agency.

Investments: Officers and employees shall not hold investments that conflict with the proper discharge of their official duties.

Private Employment: Officers and employees shall not engage in private employment that conflicts with or impairs the proper discharge of their official duties.

Future Employment: Former officers or employees shall not appear before any Town board, commission, or agency in relation to any matter in which they personally participated during their service with the Town.

Use of Position: Officers and employees shall not use their official position to secure unwarranted privileges or exemptions for themselves or others.

7. Personal Claims

Nothing in this policy shall prevent a municipal officer or employee from filing a lawful claim, account, demand, or legal action against the Town of Liberty arising from personal injury, property damage, or other lawful benefit permitted by law.

8. Board of Ethics

The Town of Liberty maintains a Board of Ethics consisting of three members appointed by the Town Board.

The Board of Ethics shall issue advisory opinions upon written request, provide recommendations regarding amendments to the Code of Ethics, and maintain confidential records of its proceedings and opinions.

9. Penalties

Any person who knowingly and intentionally violates these provisions may be subject to penalties including fines, suspension, or removal from office or employment as provided by law.

10. Distribution

The Town Supervisor shall ensure that a copy of the Code of Ethics is distributed to every Town officer and employee and posted conspicuously in public buildings under the Town's jurisdiction.



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Cheryl Gerow, Director of Finance
120 North Main Street
Liberty NY 12754

c.gerow@townofliberty.org

(845) 292-5772 (p)

(845) 292-1310 (f)

Acknowledgement of Receipt

As part of my condition of employment, I, _____ ("Employee") acknowledge that I have received, read, understand and signed the below stated written agreements and policies between the Town of Liberty

("Employer") and myself. I have received and signed for the following (IF APPLICABLE):

- Background Check Authorization Form
- Emergency Contact
- Copy of By Laws
- Dept Contact Information
- Conflict of Interest/Ethical Conduct
- Required Training(s)
- Driver's License Protection Release
- Social Media Use Policy
- Meeting Schedule
- Acknowledgement of Receipt
- Training Certification Completion

I have also provided: Copy of my Driver's License Copy of my Social Security Card

OR Copy of my Passport

Signature : _____ Date: _____

Employee Acknowledgment

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located. If your property is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll, the assessment on this property is unlawful. You must produce facts showing that no part of the property in question was located within the jurisdiction on taxable status date.
3. Assessment made by person or body without authority. If your property was assessed by someone other than the Assessor or if your assessment was entered or changed after the tentative assessment roll was filed, your assessment is unlawful.
4. Property cannot be identified from description. If your property cannot be located from the description on the assessment roll, your assessment is unlawful.
5. If your property is special franchise property and the assessment exceeds the final assessment thereof as determined by the Office of Real Property Tax Services, your assessment is unlawful.

D. Misclassification (Relevant only in approved assessing units which establish homestead and non-homestead tax rates.)

Cities, towns and villages certified by the Office of Real Property Tax Services as approved assessing units may elect to establish separate tax rates for homestead and non-homestead real property.

The homestead class includes:

- One, two, or three family residential parcels
- Residential condominiums
- Mixed use parcels (i.e., used in part for residential purposes and in part for non-residential purposes), if the primary use is residential
- Mobile homes and trailers, only if they are owner-occupied and separately assessed
- All vacant land parcels, not exceeding ten acres, which are located in an assessing unit which has a zoning law or ordinance in effect, provided that such parcels are located in a zone that does not allow a residential use other than for one, two or three family dwelling residential real property
- Farm dwellings
- All land used in agricultural production which is eligible for an agricultural assessment pursuant to section 305 or 306 of the Agriculture and Market Law, if the owner has filed an annual application for an agricultural assessment
- All farm buildings and structures as defined in Real Property Tax Law, section 483(3), located on such land used in agricultural production.

The non-homestead class includes all other real property (e.g., commercial, industrial, special franchise and utility property, and some vacant land.)

These are two possible claims of misclassification:

1. The parcel has been designated in the wrong class on the assessment roll.
2. The allocation of your parcel's total assessed value-between the homestead and non-homestead parts is incorrect.

For example, your 100 acre parcel is assessed for \$500,000. The Assessor allocates \$200,000 of that amount to your residence and surrounding 10 acres, the other \$300,000 being allocated to the remaining 90 acres. You believe that the \$500,000 total assessment is correct but contend that the residence and 10 acres are worth one-half of the total, or \$250,000. (The question of allocation will be significant because of the different tax rates for the homestead and non-homestead classes.) In this case, you may claim that your property is misclassified and request that the assessed value be allocated equally between your residence and surrounding 10 acres and the remaining 90 acres.

If you contest only the allocation without seeking review of the total assessed value, only the "Misclassification" claim need be raised. However, if you believe that your assessment is unequal or excessive and the allocation between the homestead and non-homestead parts is incorrect, then you should check both misclassification and unequal or excessive assessment. Using the same example as above, if you claim that the total assessed value should be reduced from \$500,000 to \$350,000, you must show an allocation of the \$350,000 between the homestead and non-homestead shares.

E. Penalty for false statements

A person making willful false statements on a complaint form may be charged with a crime punishable by law.

¹ Nassau County is subject to a different classification system.



Department of Taxation and Finance
Office of Real Property Tax Services

Notice of Determination of Board of Assessment Review

For _____
(city, town, village, or county)

Name of complainant					
Mailing address (number and street - include unit number - or PO Box)			Location of property (street address - include unit number)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Phone number			School district		
Email address			Property identification (Tax map number or section/block/lot/see later on or assessment of)		

The tentative assessed value of \$ _____ for this property

- a. has been reduced to an assessed value of land \$ _____ total \$ _____
if this box is marked, assessment has been reduced to amount claimed in complaint
- b. has not been reduced

Your complaint was based upon a contention that your assessment should be changed because of the following

Assessed valuation Exemption Classification Other

The Board of Assessment Review has made this determination for reason set forth below

Assessed valuation
<p>a. The current full market value of your property was determined to be \$ _____</p> <ul style="list-style-type: none"> (1) The proof of value you presented was adequate to support reduction granted (2) The proof of value you presented was inadequate because <ul style="list-style-type: none"> i. the supporting data was insufficient ii. sales were not comparable to your property iii. the written appraisal was incomplete iv. the income and expense statement was incomplete (income producing property) v. the construction cost details were incomplete. <p>b. The uniform percentage of value applicable in this assessing unit is _____</p> <ul style="list-style-type: none"> (1) The proof of assessment ratio you presented was adequate to support reduction granted (2) The proof of assessment ratio you presented was inadequate because: <ul style="list-style-type: none"> i. insufficient evidence was used in calculating an assessment ratio ii. sufficient evidence was presented by the assessor to refute the residential assessment ratio (RAR) or the state equalization rate iii. the state ratios are inapplicable due to revaluation iv. the ratio that you presented was not the correct residential assessment ratio (RAR) v. the rate that you presented was not the correct state equalization rate <p>c. The physical characteristics and inventory of your property was determined to be _____</p> <ul style="list-style-type: none"> (1) correct (2) incorrect

continued

Assessed valuation *(continued)*

The correct inventory should indicate the following:

Exemption

The taxable assessed value was determined to be \$

- (1) Your request for exemption has been granted in the amount of \$
- (2) Your request for an exemption was denied because you do not qualify for that exemption

Classification

a. The property class designation was determined to be

- (1) correct
- (2) incorrect because
 - i. the class designation should be homestead
 - ii. the class designation should be non-homestead

b. The property class allocation was determined to be:

- (1) correct
- (2) incorrect because
 - i. the class designated should be allocated homestead in the amount of \$
 - ii. and non-homestead in the amount of \$ _____.

Dismissal

Your complaint has been dismissed because of your (or your representative's) willful neglect or refusal to attend this board's hearing or to be examined concerning your complaint or to answer questions relevant to your complaint

Additional factors

Factors in addition to or other than those listed that affected the determination were:

If you are dissatisfied with the determination of the Board of Assessment Review, you may seek judicial review of your assessment pursuant to Real Property Tax Law (RPTL) Article 7

If you are the owner of one, two, or three family residential structure and reside at such residence, or if you are the owner of unimproved property which is not of sufficient size as determined by your assessing unit to contain a one, two, or three family residential structure you may seek small claims assessment review pursuant to RPTL Article 7 Title 1-A. Petitions for judicial review must be filed within thirty (30) days of the last date allowed by law for the filing of the final assessment roll for your assessing unit, or the published notice of such filing, whichever is later. Petition forms for Small Claims Assessment Review may be obtained from the County Clerk's Office

Vote on complaint

All concur

All concur except: (name) _____
(name) _____

against
 against

abstain
 abstain

absent
 absent

Date

Chairperson, Board of Assessment Review (Signature)



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
INSTRUCTIONS FOR COMPLETING THE NOTICE OF
DETERMINATION OF BOARD OF ASSESSMENT REVIEW (FORM RP-525)
 (For use by Board of Assessment Review)

Real Property Tax Law, section 525, requires the Board of Assessment Review to mail to each complainant a notice of determination, including a statement of the reasons for the determination. Form RP-525 is designed to provide the complainant with the required notification, including reasons for determination. You may complete the form as follows.

General Information. Enter the required identifying information, including the name and address of the complainant and the tax map section block lot number of the parcel.

Enter the tentative assessed value and check either box (a), if the assessment has been reduced, or box (b), if the assessment has not been reduced. If the assessment has been reduced (box (a)), indicate the new assessed value by entering the assessed value of the land and the total assessed value. If the reduction granted equals that sought by the complainant, check the appropriate box.

Then check the appropriate box to indicate complainant's reason for requesting assessment review, and complete the section or sections which are applicable to the complainant.

Assessed Valuation

Complete this section if the complaint relates to valuation or assessment ratio.

- In part (a), set forth what you have determined to be the current full market value of the property.
- If the proof of value presented was adequate to support the reduction granted, check box (1).
- If the proof of value presented was inadequate, check box (2) and check the appropriate box (i-v), to indicate why the proof of value was inadequate.
- In part (b), set forth the uniform percentage of value applicable in the assessing unit.
- If the proof of ratio was adequate to support the reduction granted, check box (1).
- If the proof of ratio was inadequate, check box (2) and check the appropriate box (i-v), to indicate why the proof of ratio was inadequate.
- If there is a dispute about the inventory, complete part (c). Check box (1), if the inventory was determined to be correct. Check box (2), if the inventory was incorrect, and list the correct inventory in the space provided.

Exemption

Complete this section if the complaint relates to an exemption, by setting forth the taxable assessed value.

- Check box (1), if the request for exemption has been granted, and indicate the amount of the exemption.
- Check box (2), if the request for exemption has been denied.

Classification

Complete this section if the complaint relates to the classification of the property. This section is only applicable in approved assessing units which have elected to establish separate tax rates for homestead or non-homestead real property.

- If the complaint relates to the property class designation, complete part (a).
- Check box (a) (1), if the property class designation was correct.
- Check box (a) (2), if the property class designation was incorrect, and check either box (2) (i), if the class designation should be homestead, or box (2) (ii), if the class designation should be non-homestead.
- If there is a dispute about the allocation of the assessment between homestead and non-homestead, complete part (b).
- Check box (b) (1), if the allocation was determined to be correct.
- Check box (b) (2), if the allocation was determined to be incorrect, and indicate the correct allocation in the space provided.

Dismissal

Complete this section if the complaint has been dismissed because the complainant or his or her designated representative willfully neglected or refused to attend your board's hearing or to be examined concerning the complaint or to answer questions relevant to the complaint. Where the court finds that a dismissal is warranted, no assessment reduction can be granted.

Additional Factors

Complete this section if there are other factors in addition to those listed that affected the determination or if additional explanation is warranted.

Record your board's vote on the complaint by checking the appropriate box and entering board members' names as necessary.

Each determination should be signed and dated by the chairperson of the Board of Assessment Review.

Excerpt from the Subject Index of the Opinions of Counsel

These are the Assessment Review and Assessment Review, Board of sections of the Subject Index for the Opinions of Counsel. For a complete and up to date list of the Opinions of Counsel go to:

www.tax.ny.gov/pubs_and_bulls/orpts/legal_opinions/index.htm

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Exemptions

- The Board of Assessment Review may be asked to review an assessor's denial of all or a portion of a real property tax exemption sought by a property owner.
- There are more than 200 such exemptions, most of which are included in the Real Property Tax Law.
- Your assessor has been provided with the New York State Assessor's Manual Volume 4: Exemption Administration, which consists of two binders containing summary information and forms regarding these exemptions. The introduction and subject index to Volume 4 is included herein.
- If your board is asked to review an exemption determination, you may ask the assessor to borrow the manual. It is also available on the Office of Real Property Tax Services website at: www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/index.htm
- Legal questions concerning exemption eligibility should be directed to the Board of Assessment Review's attorney.

Contesting Your Assessment in New York State

(Previously titled "What to do if you disagree with your assessment")

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OVERVIEW

If you own property in New York State, you are eligible for formal review of your assessment.

There are two levels of formal review:

- 1) Administrative review - the "grievance" process is conducted at the municipal level
- 2) Judicial review
 - in order to pursue judicial review you must first go through administrative review
 - includes two options:
 1. [Small Claims Assessment Review \(SCAR\)](#) - a low-cost option available to most homeowners – information is available from the website of the Unified Court System - www.nycourts.gov/litigants/scar/generalinfo.shtml
 2. Tax certiorari proceedings in State Supreme Court - to pursue this option, you should contact an attorney.

Before pursuing formal review of your assessment, you should first determine if you are assessed fairly:

Step One: What is the assessor's estimate of the market value of your property?

You'll find this information on the [assessment roll](#).

You should [check your assessment](#) annually prior to Grievance Day (typically the fourth Tuesday in May, but confirm the date with your assessor).

If your municipality is assessing at 100% of market value, your assessment and the assessor's estimate of market value will be identical.

if assessments are not at 100% of market value, you can use this formula to calculate the assessor's estimate of market value:

- $\text{assessment} \div \text{level of assessment} = \text{assessor's estimate of market value}$

Step Two: Develop an estimate of the market value of your property

- Homeowners may refer to our publication [How to estimate the market value of your home](#)
- Other property owners may wish to contact an appraiser or other real estate professional

Generally, if the assessor's estimate of the market value of your property reflects roughly the amount for which you could sell your property, then your assessment is fair.

Step Three: If your assessment is too high

Often, an informal discussion between a taxpayer and an assessor can result in a sharing of information beneficial to both parties. If such a discussion does not result in a reduction in your assessment, and you still feel as though your assessment is too high, you may wish to contest your assessment.

Rather than determining that your assessment is too high, you might find that your property is assessed based on its market value, but the rest of the community is assessed at a lower level of assessment. Again, you should discuss this with your assessor. For example,

- Your property is worth \$100,000 and your assessment is \$100,000. However, properties in your town are assessed at 90% of market value. Your property is overassessed – your assessment should be \$90,000.

If you are assessed fairly, but you feel that your taxes are too high

Assessors do not determine your property taxes. If you feel as though your assessment accurately reflects the market value of your property, but you still feel that your property taxes are too high, you may wish to address this matter with the taxing jurisdictions that impose taxes in your community - school board, county legislature, city council, town board, fire district and other special districts.

The assessor cannot assist you with tax matters, but only with matters pertaining to the assessed value of your property.

GRIEVANCE PROCEDURES

Any person who pays property taxes can grieve an assessment, including:

- property owners
- purchasers
- tenants who are required to pay property taxes pursuant to a lease or written agreement

Only the assessment on the current tentative assessment roll can be grieved - you can't grieve assessments from prior years.

There is no cost to grieve an assessment and it does not require you to hire a lawyer.

Filing the grievance form

Outside of New York City and Nassau County, use [Form RP-524 Complaint on Real Property Assessment](#) to grieve your assessment. The form is available from our website (www.tax.ny.gov) or from your assessor's office.

- New York City residents - Contact the [New York City Tax Commission](#) - 212-669-4410
- Nassau County residents - Contact the [Nassau County Assessment Review Commission](#) - 516-571-2391.

File the grievance form with the assessor or the board of assessment review (BAR) in your city or town.

If your property is located in a village that assesses property, you will have two assessments, one for the village and one for the town. To grieve both assessments, you are required to file a separate Form RP-524 with both the town and village. Grievance dates for villages will vary from towns (see below) – contact your village clerk to determine if your village assesses property and for grievance dates (see below).

Deadline for filing Form RP-524

In most communities, the deadline for submitting Form RP-524 is Grievance Day (see below). If you mail the form, it must be received by the assessor or BAR no later than Grievance Day. If you do not file the form by the deadline, you will lose the opportunity for administrative and judicial review of your assessment this year.

Check with your assessor to confirm Grievance Day in your community

Grievance Day is the deadline for submitting Form RP-524 and the day that the BAR meets to hear complaints. In most communities, Grievance Day is the fourth Tuesday in May. However, there are exceptions:

- **Cities and towns that share an assessor** can adopt different Grievance Days between the fourth Tuesday in May and the second Tuesday in June
- **New York City** - the Assessment Review Commission meets throughout the year, but complaints must be filed by March 15 for Class One properties and March 1 for all other properties
- **Nassau County** – the Assessment Review Commission meets throughout the year, but complaints must be filed by March 1
- **Other cities** – dates vary, contact your assessor or city clerk for the date
- **Suffolk County** - town BAR's meet on the third Tuesday in May
- **Westchester County** - town BARs meet on the third Tuesday in June
- **Villages that assess property** – typically, the BAR meets on the third Tuesday of February; however, dates can vary – check with your village assessor or village clerk

Local government contact information is available from our [Municipal Profiles Web page](#).

Non-resident property owners

If you're a property owner who doesn't reside in the municipality where you own property, you have additional rights related to grieving your assessment:

- You can file a written request for a list of your property, the assessed value, and the time and place for hearing grievances. The request must be made no later than 15 days prior to Tentative Roll Date. (Tentative Roll Date is May 1 in most communities, but confirm the date with your assessor – also see our [property tax calendar Web page](#)). The assessor must mail the information to you no later than five days after the completion of the tentative assessment roll.
- A non-resident owner can request a date after Grievance Day for the grievance hearing but must submit Form RP-524 on or before the regularly scheduled Grievance Day. Request must be made to the BAR or to the assessor on or before grievance day and the BAR must set a date no later than 21 days after grievance day for the hearing.

Stipulating to an assessment reduction

On or prior to Grievance Day, you and the assessor may stipulate to a reduced assessment of the value of your property. To do so, complete and sign Part Six of Form RP-524. Be sure to receive a copy of the signed stipulation for your records.

If you enter into a stipulation, you may not ask the board of assessment review for a further reduction in your assessment. If the agreed upon assessment appears on the final assessment roll, you will not be allowed to seek a lower assessment through judicial review.

Appearing before the BAR

The BAR consists of three to five members appointed by the city council, town board or village board. The BAR cannot include the assessor or any staff from the assessor's office. Assessors, however, are required to attend all formal hearings of the board and have the right to be heard on any complaint.

You have the right to attend the hearing of the BAR and to present statements and/or documentation in support of your grievance. You may appear personally, with or without your attorney or other representative.

If you choose to be represented by your attorney or other representative, you must authorize that person to appear on your behalf (see Part Four of Form RP-524).

The BAR may require you or your representative to appear personally, or to submit additional evidence. If you refuse to appear or answer any material question you will not be entitled to a reduction in assessment.

Notification of the BAR's decision

You will receive a notice of the board's determination (except where the board ratifies a stipulated assessment – see below) The notice must contain a statement of the reasons for the board's determination.

If you don't receive the relief, you requested

If you are dissatisfied with the decision of the BAR, you may seek judicial review of your assessment via:

- **Small Claims Assessment Review (SCAR)** – only available to:
 - Property owners who live in their one, two or three family dwellings that are used exclusively for residential purposes, or
 - Owners of vacant land that is not of sufficient size to contain a one, two or three family dwelling.

- Requires \$30 filing fee
- Information regarding SCAR is available from the [New York State Unified Court System](#)
- **Tax certiorari proceeding**
 - Commenced in New York State Supreme Court pursuant to Article 7 of the Real Property Tax Law
 - We highly recommend you contact a private attorney.

Deadline for judicial review

SCAR and tax certiorari proceedings must be initiated within 30 days of the filing of the final assessment roll or notice of such filing, whichever is later.

COMPLETING GRIEVANCE FORM RP-524

You can complete Form RP-524 *Complaint on Real Property Assessment* yourself or your representative or attorney can complete it for you.

Part One - General information

Lines 1 through 4 are self-explanatory.

Line 5 - You can find your property identification information on your property tax bill or the [assessment roll](#).

Line 6 - You'll find your land assessment and total assessment on the assessment roll or a notice from your assessor's office. Note that you can't grieve the land assessment – you can only grieve the total assessment.

Line 7 - Determine the market value of your property based on sources of information suggested on RP-524, Part II. Remember that your estimate of the market value of your property should be based on your property's value as of the [Valuation Date](#), which is July 1 of the prior year in most municipalities. You should be careful when determining how much of an assessment reduction to request because you may be precluded from obtaining a greater reduction than the amount you request, even if circumstances should show that a larger reduction is warranted.

Part Two - Value of property

In order to qualify for a reduced assessment, you will need to prove to the satisfaction of the BAR that your property is currently over-assessed. This section gives you the opportunity to provide information that supports a lower assessment.

For homeowners and owners of most residential properties, the best way to support your case is by providing sales of comparable properties where the sales prices are lower than the assessor's estimated market value of your property. See [how to estimate the market value of your home](#).

Part Three - Grounds for complaint

In this section, you will make your case for reduced assessment by demonstrating that your property is assessed either:

- at a higher level of assessment than the rest of the community (Unequal – Option A)
- higher than the actual market value of your property (Excessive – Option B1)
- too high because an exemption has been improperly denied (Excessive – Option B2)
- too high because a transition assessment was inaccurately calculated (Excessive – Option B3)
- in a way that is contrary to the law (Unlawful – Option C)
- in the wrong class in a community that uses [homestead and non-homestead tax rates](#) (Misclassification – Option D)

Details of each option are below:

A. Unequal Assessment

You can claim unequal assessment if assessments in your city, town or village are not at 100% of market value and your property is assessed at a higher percentage of value than the average of all other properties or all other residential properties on the same assessment roll.

To demonstrate that your property is unequally assessed, first determine an estimate of the market value of your property as described above. Then determine the average level of assessment (also known as the *uniform percentage of value*) at which all other properties are assessed on the same assessment roll. To establish the level of assessment of your municipality, the following figures will be helpful:

- [equalization rate](#) (available from our Web site)
- [residential assessment ratio](#) for the city, town or village (available from our Web site)
- uniform percentage of value listed on the assessment roll

Of those three options, the one that is the lowest will generally be of the greatest value in determining the over-assessment of your property

In addition, or alternatively, you may wish to generate your own estimate of your community's level of assessment for either all property or just residential property using either

- Market values and assessments of a sample of other properties on the same assessment roll
- Purchase price and assessment of other properties that have recently sold

Unequal assessment based on the equalization rate - Once you establish the value of your property and the level of assessment at which other properties are assessed, you can apply the level of assessment to your property and compare the result to your assessment. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. For example:

- If you prove the market value of your property is \$200,000, an assessment of \$150,000 would show that your property is assessed at 75% of market value. If you prove that all other property on average is assessed at 50%, you could claim a reduction of your assessment to \$100,000.

Unequal assessment based on the residential assessment ratio – If you own a one, two or three family residential real property, you also have the option of proving that the your property is assessed at higher level of assessment than the level of assessment applied to other residential properties on the same assessment roll.

Once you determine the level of assessment of other residential properties you can apply this level to the value of your property. If the result is lower than your assessment, you can request that your assessment be reduced to that lower amount. For example:

- If you prove the value of your property is \$200,000, an assessment of \$100,000 would show that your property is assessed at 50% of market value. If you prove that all other residential property is assessed on the average at 25%, you may claim a reduction of your assessment to \$50,000.

B. Excessive Assessment

There are three cases where excessive assessment is the correct option to use:

1. If your municipality is assessing at 100% of market value and you believe your assessed value is greater than the full market value of the property

2. If you were denied a property tax exemption, or if you believe the exemption was calculated incorrectly. If you filed an exemption application with the assessor, include a copy of the application with your complaint. If you do not have a copy, you should request that the assessor submit it to the BAR.

3. Cities, towns and villages that use homestead/non-homestead tax rates can adopt a system of *transition assessments*. The transition assessments phase in over five years all increases and decreases in assessed valuations resulting from a revaluation. If your city, town or village has adopted transition assessments and you believe that the transition assessment for your property has been improperly calculated, you can claim an excessive assessment.

C. Unlawful Assessment

Unlawful Assessment is the option to choose if you believe your property is assessed in a way contrary to the law such that your property:

1. should be wholly exempt from property taxes because of its status as a certain type of organization or agency (e.g., churches, colleges, etc.) and you submitted an application for such an exemption

2. is located totally outside the boundaries of the city, town, village, school district or special district indicated on the assessment roll

3. was assessed by someone other than the assessor or your assessment was entered or changed after the tentative assessment roll was filed

4. cannot be located from the description on the assessment roll

5. is special franchise property (utility property in the public right-of-way) and the assessment exceeds the final assessment as determined by the Department of Taxation and Finance

D. Misclassification

If your municipality uses [homestead and non-homestead tax rates](#), and you believe your property is assessed in the wrong class (either entirely or partially), misclassification is the option to use.

The homestead class includes:

- One, two, or three family residential parcels
- Residential condominiums
- Mixed use parcels (i.e., used in part for residential purposes and in part for non-residential purposes), if the primary use is residential
- Mobile homes and trailers, only if they are owner-occupied and separately assessed
- All vacant land parcels, not exceeding ten acres, which are located in an assessing unit which has a zoning law or ordinance in effect, provided that such parcels are located in a zone that does not allow a residential use other than for one, two or three family dwelling residential real property
- Farm dwellings
- All land used in agricultural production that is eligible for an agricultural assessment and the owner has filed an annual application for an agricultural assessment (Section 305 or 306 of the Agriculture and Market Law)
- All farm buildings and structures as defined in Section 483(3) of the Real Property Tax Law

The non-homestead class includes all other real property (e.g., commercial, industrial, special franchise and utility property, and some vacant land.)

There are cases where part of a property can be classified homestead and part classified non-homestead. For example, in the case of a 100-acre parcel, an assessor may classify the residence and surrounding 10 acres as residential while the rest is classified as non-homestead.

Part four - Designation of representative

If you designated someone to represent you before the BAR, then list your name, your representative's name, sign and date.

Part five - Certification

You or your representative must sign and date this section.

Part six - Stipulation

Only complete this section if you and the assessor agreed to a reduced assessment. In these cases, the BAR is expected to ratify the stipulation. If you agree to a stipulation and it is approved by the BAR, you will no longer have the right to judicial review.



TOWN OF LIBERTY
NEW YORK

A Great Place to Work, Live and Play

I, _____ certify that I have completed and passed all pre-employment training by taking the following courses:

Required Trainings:

1. Harassment Prevention
2. Workplace Violence
3. Cybersecurity
4. Township Basics
5. Dealing with Conflict
6. Roberts Rules
7. De-escalation for Public Facing Employees
8. Fundamentals of Local Government

Printed Name

Signed Name

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.

Planning Employee
Fill in shaded areas only

Full Time	
Part Time	
Seasonal	
Rehire	

Employee Number: _____ Home Dept: _____

Name: _____
 Address: _____
 City/State/Zip: _____

Married or Single Male or Female # of Dependents: # of State Dependents:

Social Security Number: _____ Telephone Number: _____

Date of Birth: _____ Date of Hire: _____

Job Title/Position: _____ Pension Plan: Yes or No

Hourly Rate: _____ or Salary _____

Has the employee previously been a member of the NYS Retirement System: Yes or No

If available, Retirement Registration Number: _____ Rate 3%

Before this application may be processed, the following forms must be submitted to the Payroll Office before the beginning of the Payroll Period affecting this employee. The payroll clerk will see that all necessary forms are filed with their respective agencies.

Dated: _____ Department Head Signature: _____

Dated: _____ Supervisor Signature: _____

Below for payroll office use only		Below for payroll office use only	
W-4		Retirement Information	
NYS IT-2104		NYSLRS ID #:	
I-9 Immigration Form		Registration #:	
NYS RETIREMENT AFFIDAVIT		Employment Instance:	
NYS Retirement Form		Contribution Rate:	
Background Check & Employment In		Date of Membership	
Direct Deposit Enrollment Form			
Emergency Contact Form			
Committee Description			
Conflict of Interest & Ethical Conduct Policy			
Social Media Use Policy			
Training Certification Completion			
Dept Contact information			
Acknowledgement of Receipt			



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Planning Board

Meeting Schedule: 1st Tuesday of each month at 7:00 PM and as needed

Description: Town of Liberty Planning Board Liberty to consist of five members appointed in accordance with § 271 of the Town Law. Pursuant to § 271 of the Town Law, the Town Board shall, by resolution, designate the Chairperson of the Planning Board of the Town of Liberty. The Planning Board shall have the powers granted to Town planning boards under Article 16 of the Town Law.

Requirements:

All members of the Planning Board shall comply with the requirements for attendance and training as set forth in the policy pertaining thereto as shall be established and amended from time-to-time by resolution of the Town Board.

The costs of training pursuant to this section shall be a Town charge for which members of the Planning Board shall be reimbursed for the cost thereof, provided that such costs have been approved in advance by the Town Board.

Noncompliance by a member of the Planning Board with the attendance and training requirements established pursuant to this section shall constitute proper and sufficient cause for removal of such member from office pursuant to Subdivision 9 of § 271 of the Town Law. However, the failure of a member of the Planning Board to attend as required and/or to obtain the required training shall not, in the absence of Town Board action, affect such member's authority to serve on the Planning Board, or his or her authority to entertain and vote on applications, or the validity of his or her acts as a Planning Board member.

Attendance Policy

Any member of the Planning Board that does not attend at least 2/3 of the scheduled meetings over a 12-month period can, after an interview with two (2) Town Board members, be removed from their position by a majority vote of the Town Board. In the event the member is unable to attend or wishes not to have an interview, the Town Board may resolve to remove such member from their position.

In-House Training Policy

In-house training will be conducted on a quarterly basis. Training will be specific issues pertinent to the Town of Liberty and will count towards the 4-hour annual requirement.

Our Mission Statement

We provide effective, transparent and responsible municipal service that promotes the highest standard of life for our community.



TOWN OF LIBERTY

N E W Y O R K

A Great Place to Work, Live and Play

Conflict of Interest and Ethical Conduct Policy for Town Board Members

(Consistent with Article 18 of the New York General Municipal Law and the Town of Liberty Code of Ethics)

1. Purpose

Pursuant to §806 of the New York General Municipal Law Article 18, the Town Board of the Town of Liberty recognizes that public officers and employees must observe rules of ethical conduct in order to maintain a high degree of moral conduct and public confidence in local government.

This policy establishes standards governing conflicts of interest and ethical conduct for Town Board members. These rules are intended to guide official conduct and shall not conflict with, but shall be in addition to, the prohibitions contained in Article 18 of the General Municipal Law and other applicable laws.

2. Applicability

This policy applies to all elected and appointed officers and employees of the Town of Liberty, including members of the Town Board and members of any administrative board, commission, committee, or agency of the Town.

3. Definitions

Interest: A direct or indirect financial/material benefit to a municipal officer or employee as the result of a contract with the municipality.

A municipal officer or employee is deemed to have an interest in the contract of:

- Their spouse, minor children, or dependents

Our Mission Statement

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- A firm, partnership, or association of which they are a member or employee
- A corporation of which they are an officer, director, or employee
- A corporation in which stock is owned or controlled directly or indirectly by the officer or employee

Municipal Officer or Employee: An officer or employee of the Town of Liberty, whether paid or unpaid, including members of boards, commissions, or agencies of the Town.

4. Prohibited Interests in Municipal Contracts

Town Board members shall not have an interest in any contract with the Town of Liberty when they have the power or duty to:

- Negotiate, prepare, authorize, or approve the contract
- Authorize or approve payment under the contract
- Audit bills or claims related to the contract
- Appoint an officer or employee who has such powers or duties

Any contract entered into in violation of these provisions may be null and void.

5. Disclosure of Interests

Any Town Board member or Town officer or employee who participates in discussion, gives official opinion, or acts on any legislation, contract, or other matter before the Town Board or any Town agency shall publicly disclose on the official record the nature and extent of any direct or indirect financial or private interest they may have in the matter.

6. Standards of Ethical Conduct

Gifts: Officers and employees shall not directly or indirectly solicit or accept any gift valued at \$75 or more when it could reasonably be inferred that the gift was intended to influence them in the performance of their official duties or reward official action.

Confidential Information: Confidential information obtained in the course of official duties shall not be disclosed or used for personal benefit.

Representation Before Municipal Agencies: Officers and employees shall not receive compensation for services rendered in relation to any matter before a municipal agency of which they are a member, have jurisdiction over, or have the authority to appoint members.