

Small Claims Assessment Review (SCAR) Overview

O'Connor discusses an overview of the small claims assessment review (SCAR).

NEW YORK, NY, UNITED STATES, July 2, 2026 /EINPresswire.com/ -- For the counties around New York City, most have seen their grievance deadlines come and go. With some of the highest taxes in the nation, more and more businesses and homeowners are filing these protests every year. However, there is another step that taxpayers can take if their grievance was rejected or the settlement was too small. That next step is the Small Claims Assessment Review (SCAR).

What is SCAR?

While it may sound like a lawsuit at first, the SCAR is a more formalized challenge to the property taxes and values. This follows the grievances that have already been filed this year. The purpose of the SCAR is to get a settlement better than that offered by the Board of Assessment Review (BAR). In addition, the SCAR can be used for a second chance at a reduction that was rejected by the BAR.

SCAR is generally geared toward single-family homes and was created as a cost-effective way for the average New Yorker to challenge their values and taxes. Filing a SCAR petition requires a filing fee of \$30. Once a SCAR petition is filed, a meeting will be scheduled with a hearing officer. Property owners will be required to file their documentation and evidence along with the petition.

When are SCAR Petitions Filed?

The filing season for SCAR is 30 days following the publication of a county's final assessment roll.

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This is the certified value for every home and business in the county, following the filing and resolution of grievances. These are the values that will be used to calculate taxes in the coming year and can typically not be changed once they are filed. The only other option that taxpayers have to get a correction is through litigation. This makes SCAR particularly valuable for homeowners, especially those in high-tax counties like Westchester, Nassau, and Suffolk. While each county does utilize hard deadlines, there can be some ambiguity for individual municipalities, so it is best to confirm the final roll date with the local assessor. Note that whatever the deadline is, it is final, meaning that there is no chance to file once it passes. SCAR petitions should be filed with the County Clerk in most jurisdictions, either in person or by mail.

Why Should a SCAR Petition be Filed?

The most common reason for filing petition, as mentioned above, is that a grievance was either rejected by the BAR or the offered settlement was too low. While SCAR does give a second bite at the apple, the assessed value cannot be reduced below the value requested at the BAR level. While initially rare outside of New York City, filing petitions has become incredibly common in most of the city's suburbs due to the high taxes and ever-increasing values. Like the initial grievance, a petition can only be filed on the current tax year.

Grounds and Evidence

Like BAR grievances, a petition must have grounds to be filed. This is typically either due to excessive or unequal assessment. Excessive assessment is when a home's market value is higher than what the home would sell for on the open market. This can also cover missing or partially applied exemptions. Unequal assessment is when a home is assessed higher than similar homes in the same location. One of the first steps for demonstrating either of these grounds is to take photographs of your property, which can help document the condition and any damage or deferred maintenance. It is also good to collect any documents that demonstrate the condition of the property, including repair estimates.

One of the primary ways to demonstrate excessive assessment is to collect sales records dating back three years. These should be of homes in your area that are of a similar size, age, and location. The number of rooms, classification, and improvements should also be as close as possible. For unequal assessment, assessment records be collected instead. These comparable properties should follow the same rules as the property sales when it comes to characteristics. The hearing begins with the presumption that the assessor's numbers are correct, so having a great portfolio of evidence is even more important with the SCAR than it was with the BAR.

The SCAR Decision

Once both sides have presented their evidence and arguments, the hearing officer will make a decision, usually within 30 days. If you are successful, then you will receive a reduction in your assessment and property taxes. In addition, you will also be granted a one-year freeze, which

prevents your assessment from increasing the following year. If you have already paid the taxes for your property, you will be given a refund check to make up the difference. Due to the combination of a freeze and a reduction, the pressure to land a victory at this level is certainly on.

Professional Representation

Many taxpayers turn to professional representation when it comes to the SCAR level, even more than those at the BAR grievance level. This representative does not have to be an attorney, though some are. These representatives can file petitions on your behalf and will also appear at the hearing in your stead. Professionals know how best to present your evidence and typically see an improved outcome when compared to taxpayers who use a pro se approach. In New York City, roughly 98% of cases use professional representation.

Notable SCAR Deadlines:

New York City: October 25, 2026

Nassau: April 30, 2026

Westchester excluding Yonkers and some other towns): August 31, 2026

Suffolk: July 31, 2026

About O'Connor:

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Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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