

**County Director  
Orientation**

**Section 1 - Introduction**



REAL PROPERTY TAX LAW  
TOWN ASSESSMENT ADMINISTRATION CALENDAR



NEW YORK STATE  
OFFICE OF REAL PROPERTY TAX SERVICES

STATE OF NEW YORK  
Andrew M Cuomo, GOVERNOR

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W.A. Harriman State Campus  
Albany, NY 12227

March 2008  
(Reprinted June 2012)

## REAL PROPERTY TAX LAW TOWN ASSESSMENT ADMINISTRATION CALENDAR

	<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
P	January 1	January 1	Town and county taxes become liens (RPTL, §902)
	January 1	60 days prior to taxable status date	Last date for assessing authority to mail senior citizens exemption application forms (renewal) (RPTL, §467(6))
	January 1	120 days prior to completion of tentative assessment roll	Last date to apply to ORPTS for approved assessing unit status in connection with pending revaluation (RPTL, §1902(2))
P	January 5	5 days after delivery of warrant	Last date for town clerk to deliver to collecting officer transcript of non-resident notices (RPTL, §982(2))
P	January 10	5 days after receipt of transcript of non-resident notices	Last date for collecting officer to send tax bills to non-residents by registered mail (RPTL, §982(2))
P	January 10	10 days after mailing of notice of extension of taxes not extended on current or preceding assessment roll	Last date for property owner to object to county director about extension (RPTL, §551-a(4))
	January 10	On or before January 10	Clerk of local government transmits list of assessors of that local government to ORPTS (§8188-2.3(b))
	January 15	45 days prior to taxable status date	Last date for adoption of local law or resolution approving the establishment of a coordinated assessment program (RPTL, §579)
P	January 30	30 days after county treasurer receives statement of utility taxes from clerk of board of supervisors	County treasurer sends notices of uncollected utility taxes to town collecting officers (RPTL, §930(1))

\*\* Calendar dates are approximate, based on a March 1 taxable status date, unless the same as legal date

\*\*\* Citations not to specific statutes are to the State Board's Rules (9 NYCRR 185 et seq.)

P Relates to assessment roll completed in the preceding calendar year.

	<b>Calendar Date**</b>		<b>Legal Date</b>		<b>Action (Authority)***</b>
P	January 31		January 31 or within 30 days of receipt of tax roll and warrant, whichever is later		Earliest date that interest-free tax-collection period may end (RPTL, §924(2))
P	February 1		After January 31		Collecting officer may levy upon personal property located in the county owned by person personally liable for taxes (RPTL, §926(2))
P	February 1		February 1		Last day for Clerk of Board of Supervisors to file statement regarding county equalization with State Board (RPTL, §810, 842(2))
	March 1		March 1		Taxable Status Date. Assessor assesses property according to its condition and ownership as of this date (RPTL, §302(1))
	March 1		March 1		Last date for assessor to complete an inventory of real property within the assessing unit and owners thereof (RPTL, §500; §190-1.2(a))
	March 1		Upon completion of inventory		Assessor publishes and posts notice stating that assessment inventory and valuation data is available for review by taxpayers (RPTL, §501; ) See Appendix B for details
	March 1		60 days prior to filing of tentative assessment roll		Last date for assessor to mail revaluation and update assessment disclosure notices (RPTL, §511(1))
	March 1		60 days prior to date for filing tentative assessment roll		Last date for ORPTS to determine initial residential assessment ratio (RPTL, §738)
	March 1		Taxable status date		Last date for most exemption applications to be filed with assessor unless date falls on Saturday, Sunday or Legal Holiday, then next business day.

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P Relates to assessment roll completed in the preceding calendar year.

	<b>Calendar Date**</b>		<b>Legal Date</b>		<b>Action (Authority)***</b>
	March 2		60 days prior to completion of tentative assessment roll		Last date for an approved assessing unit to adopt homestead/non-homestead provisions (RPTL, §1903(1))
	March 15		45 days before tentative roll date		Last date for oil/gas producers to notify assessors of production (RPTL, §595(1))
	March 31		30 days prior to completion and filing of tentative assessment roll		Last date for assessor or county director to request ORPTS to establish revised residential assessment ratio (RPTL, §738; §191-3.2(a))
P	April 1		April 1		Expiration of collecting officer's warrant (RPTL, §904(1)). This date may not apply statewide. Check with the county real property tax director.
P	April 1		Prior to expiration of warrant		Last date for property owner to apply to county director for correction of tax roll (Assuming warrant expires April 1) -- clerical errors, unlawful entries and errors in essential fact (RPTL, §554(2))
P	April 1 (assuming warrant expires April 1)		Upon expiration of warrant		Collecting officer returns unpaid taxes to county treasurer (RPTL, §936(1)) (Assumes warrant expires April 1)
P	April 8 (assuming warrant expires April 1)		Within 1 week from expiration of warrant		Collecting officer pays over taxes received to persons specified in warrant (RPTL, §940(1)) (Assumes warrant expires April 1)
	April 10		Not later than 20 days before completion of tentative roll		Last date for assessor to notify ORPTS of State lands subject to taxation (RPTL, §542(3))

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P Relates to assessment roll completed in the preceding calendar year.

	<b>Calendar Date**</b>		<b>Legal Date</b>		<b>Action (Authority)***</b>
	April 15		April 15		Last date for town clerk to submit to ORPTS List of Special Franchises granted (RP-7114) (§197-2.11)
	April 15		15 days prior to tentative roll date		Last date for ORPTS to certify final oil/gas unit of production values (RPTL, §592(1)(b))
	April 15		15 days before completion and filing of tentative assessment roll		Last date for non-resident persons or corporations to request assessment information from assessor (RPTL, §508(1))
	April 30		Prior to filing of tentative assessment roll		Last date for ORPTS to establish revised residential assessment ratio (§191-3.2(d))
	May 1		May 1		-- Last date for assessor to complete tentative assessment roll (RPTL, §506(1)) -- Assessor signs oath and verifies assessments are at a uniform percentage of value (RPTL, §§305, 505) -- Assessor files roll in assessor's office or with town clerk (id)
	May 1		"Forthwith" upon completion and filing of tentative assessment roll		Assessor publishes and posts notice of completion and filing of tentative assessment roll (RPTL, §§506(1), 526) See Appendix C for details

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P Relates to assessment roll completed in the preceding calendar year.

	<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
	May 1 to fourth Tuesday of May	Variable	<ul style="list-style-type: none"> <li>-- Tentative assessment roll may be seen and examined by any interested person. A copy may be left with the town clerk for this purpose. Assessor must be in attendance with the tentative roll for a period of at least four (4) hours between nine o'clock in the morning and ten o'clock in the evening on at least four (4) specified days prior to the day the Board of Assessment Review meets to hear complaints. No less than two such days must be at least ten days after the date the tentative roll is filed, and one of these two days must be a Saturday. (RPTL, §§506(2), 526(2))</li> <li>-- Assessor and taxpayer may stipulate to assessed value. (RPTL, §524(3))</li> </ul>
	May 6	5 days after completion and filing of tentative assessment roll	Upon request, last date for assessor to supply non-residents with information (RPTL, §508(1))
	May (Variable)	10 days before Grievance Day	Last date for assessor to mail notices of: <ul style="list-style-type: none"> <li>-- increased assessments (RPTL, §510(1))</li> <li>-- changes in taxable status (RPTL, §510-a(l))</li> <li>-- changed revaluation or update assessments (§511(4))</li> </ul> Notice of approval or denial of agricultural value assessment (notice upon request only) (Ag & Mkts Law, §305(1)) <ul style="list-style-type: none"> <li>-- Notice of conversion of agricultural land (Ag &amp; Mkts Law, §305(1)(d)(iii)(a))</li> </ul>
	May (Variable)	5 days before Grievance Day	Last date for assessors to mail notices of correction of clerical errors, unlawful entries and errors in essential fact which result in increased assessments (RPTL, §552(2)(c))
	May (Variable)	Prior to meeting of board of assessment review	Assessor may petition board of assessment review for correction of clerical errors, unlawful entries and errors in essential fact on tentative roll (RPTL, §552)

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P Relates to assessment roll completed in the preceding calendar year.



	<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
	May (Variable)	4th Tuesday in May	-- Grievance Day. Board of Assessment Review must meet at time and place specified in the published notice for at least 4 hours between 9:00 a.m. and 10:00 p.m., at least 2 hours must be after 6:00 p.m. (RPTL, §§506, 512(1), 525, 526) -- Last date for non-resident to request non-resident Grievance Day (RPTL, §508(2))
P	June 1	June 1	End of optional extension of warrant (except Greene, Orange, Sullivan and Ulster Counties (RPTL, §938(1))
	June 1	30 days prior to filing of final assessment roll	Last date to file a Notice of Anticipated Change in Level of Assessment (§186-3.3) or to request a special equalization or a certified change in level of assessment factor for certain purposes (§186-3.4)
	June (Variable)	21 days after Grievance Day	Last date for Grievance Day per local law adopted by municipality which employs an assessor who also serves as assessor in another assessing unit (RPTL, §512(1-a))
	June (Variable)	21 days after Grievance Day	Last date for board of assessment review to schedule non-resident Grievance Day (RPTL, §508(2))
	July 1	July 1	Valuation Date. All real property assessed as of a March 1 taxable status date is to be valued as of July 1 of the preceding year. The valuation date must be imprinted or otherwise indicated at the top of the first page of each volume of the assessment roll (RPTL, §301)
	July 1	On or before the date set for final completion of the assessment roll	Last date for board of assessment review to deliver verified statement of changes and assessment stipulations to assessor (RPTL, §525(4))

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P Relates to assessment roll completed in the preceding calendar year

	<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
	July 1	July 1	<ul style="list-style-type: none"> <li>-- Last date to complete final assessment roll (RPTL, §516(1))</li> <li>-- Assessor signs oath and verifies that final roll conforms to tentative roll except for changes made by board of assessment review (RPTL, §514)</li> <li>-- Assessor delivers original roll to clerk of the county legislative body (id)</li> <li>-- Assessor files certified copy of roll with town clerk (id)</li> </ul>
	July 1	"Forthwith" upon completion and filing of final assessment roll	Assessor publishes notice of completion and certified copy is available for public inspection (RPTL, §516(1))
	July 1 and after	Prior to levy of taxes	Certain clerical errors, unlawful entries and errors in essential fact on the final assessment roll may be corrected (RPTL, §553)
	July 6	No later than 5 days after the filing of the final assessment roll or 30 days prior to last date for levy, whichever is later	Approved Assessing Unit completes computations of adjusted homestead/non-homestead base proportions (RPTL, §1903(3)(d))
	July 6	5 days after filing of final assessment roll or 30 days prior to last date for levy, whichever is later	<ul style="list-style-type: none"> <li>-- Duplicate copy of portion of roll applying to each school district wholly or partly within town furnished to school district officials (RPTL, §1302(2))</li> <li>-- Assessor delivers copy of part of town or county roll to village that has terminated its assessing unit status (RPTL, §1402(3)(c))</li> </ul>
	July 11	No later than 5 days after determining adjusted base proportions	Approved Assessing Unit must notify ORPTS of adjusted homestead/non-homestead base proportions (RPTL, §1903(3)(e))

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P Relates to assessment roll completed in the preceding calendar year.

	<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
	July 15	July 15	Last date for NYS Commissioner of Taxation and Finance to determine interest rate on unpaid property taxes. State Board notifies localities of any change in rate. (RPTL, §924-a(2))
	July 16	At least 15 days after filing of final assessment roll and not more than 90 days before tax levying body issues warrant but not later than 20 days prior to issuance of warrant	Earliest date for second meeting of board of assessment review (RPTL, §553(3))
	July 31	30 days after receipt of verified statement of changes	Last date for assessor to file with ORPTS AR Part 1 - Report of Total Assessed Value of Locally Assessed Properties and Taxable State Land (RPTL, §575; §193-4.3(a)) and AR Part 2 - Detail List of Changes (RPTL, §575; §194-4.3(a))
	July 31	30 days after filing of final assessment roll	Last date for assessor to transmit computer produced final assessment roll data file to ORPTS (RPTL, §1590)
	August 1	August 1	Last date for school authorities to request supplemental assessment roll (RPTL, §1335(1))
	August 1	At the time final assessment roll is delivered to school district	Governing body of approved assessing unit which levies taxes using homestead and non-homestead base proportions certifies proportions to school districts within the assessing unit (RPTL, §§1903(6)(a), 1903(7))
	September 1	September 1	Interest rate determined by NYS Commissioner of Taxation and Finance takes effect (RPTL, §924-a(2))
P	September 1	September 1	End of optional extension of warrant in Greene, Orange, Sullivan and Ulster Counties (RPTL, §938(1))

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P Relates to assessment roll completed in the preceding calendar year.

Calendar Date**	Legal Date	Action (Authority)***
September 1	September 1	School authorities: -- levy school taxes (RPTL, §1306(1)) -- annex warrant to school tax roll (RPTL, §1306(1)) Whereupon the school tax becomes a lien (RPTL, §1312)
September 20	September 20	Last day for assessor to submit to the budget officer an estimate of revenues and expenditures (Town Law, §104). Note: In Westchester and Monroe County towns, estimates must be submitted on or before October 20th (Town Law, §104)
October 10	90 days after receipt of base proportions	ORPTS completes review for adjusted homestead/non-homestead base proportions (RPTL, §1903(3)(f)) (Assumes ORPTS has been notified by July 11 as required by law)
November 1	November 1	Last day for county to adopt or rescind a resolution for the method of county equalization for the ensuing county tax levy (RPTL, §840(4))
November 1	Within 4 months after the determination to be reviewed becomes final and binding	Last date for a property owner to commence an Article 78 proceeding to challenge the validity of an assessment roll (CPLR, §217) Note: Other Article 78 proceedings may lie depending on the final action complained of
November 15	November 15	ORPTS notifies county directors where assessor's reports have still not been filed or reconciled that the alternative method of county equalization is not applicable to that county (RPTL, §840(3))

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<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
November 15	November 15	Last date for equalization by county (RPTL, §§804(1), 842)
November 15	November 15	Last date for expiration of warrant for school taxes (RPTL, §1330(2))
November 15	Expiration of school tax warrant	Last date for property owner to apply to county director for correction of school tax roll--clerical errors, certain unlawful entries and errors in essential fact (RPTL, §554(2))
November 20	5 days after establishing county equalization rate	Last date for county to notify towns and cities of county equalization rates (RPTL, §§804(3),842)
December 16	15 days before town/county tax levy	Last date for equalization in special districts located in more than 1 city or town (RPTL, §806)
December 21	10 days before town/county tax levy	Last date for ORPTS to determine final railroad ceilings (RPTL, §§489-o(2),489(2))

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Calendar Date**	Legal Date	Action (Authority)***
December 31	Not later than December 31	County legislative body: -- levies town and county taxes (RPTL, §900(1)) -- annexes warrant to assessment roll which then becomes tax roll (RPTL, §904(1)) -- delivers tax roll to collecting officers (RPTL, §904(1))
December 31	Upon completion of tax roll	Clerk of county board of supervisors delivers to county treasurer: -- abstract of tax rolls (RPTL, §906(1)) -- statement of utility taxes (RPTL, §906(2))
December 31	Upon receipt of tax roll and warrant	Collecting officer: -- publishes and posts notices of where taxes can be paid (RPTL, §920(1), (2)) -- mails tax bills (RPTL, §922(1))
December 31	Upon extension by collecting officer of tax not extended on current or preceding tax roll	Collecting officer notifies property owner of extension (RPTL, §551-a(3))
December 31	No later than last date for tax levy	Last date for Approved Assessing Unit to adopt local law rescinding use of RPTL, Article 19 provisions (homestead/non-homestead proportions) (RPTL, §1903(9))

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P Relates to assessment roll completed in the preceding calendar year.

<b>Calendar Date**</b>	<b>Legal Date</b>	<b>Action (Authority)***</b>
<u>Miscellaneous</u>		
15 day of each month	15th day of each month	Last date for county recording officer to transmit real property transfer reports (RP-5217) (RPTL, §574(1))
30th day of each month	15 days after receiving RP-5217 from county	Last date for assessor to transmit corrections to county director and ORPTS (RPTL, §574(2); §191-2.3)
Variable	Receipt of RP-5217 at least 5 days before expiration of warrant	Assessor notifies collecting officer of new tax billing address and tax map designation (RPTL, §574(1))
Variable	Receipt of RP-5217 less than 5 days before expiration of warrant	Assessor notifies county treasurer of new tax billing address and tax map designation (RPTL, §574(1))
Variable	Within 15 days after learning of appointment or election of assessor	County director notifies ORPTS of election or appointment (§8188-2.3)
N/A	Annually	County director submits annual report to county legislative body, with copy to ORPTS (RPTL, §1532(2)(c))
25th day of each month	25th day of the month following escrow account creation or changes	Mortgage investing institutions must report changes in escrow account arrangements to county directors (RPTL, §953(9))

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P Relates to assessment roll completed in the preceding calendar year.

**APPENDIX A**  
**TAX ACT COUNTIES**

COUNTY	TAXABLE STATUS DATE	TENTATIVE COMPLETION OF ASSESSMENT ROLL	GRIEVANCE DAY	FINAL FILING
Erie	May 1	May 24	June - 1st Tuesday	July 1
Monroe*	March 1	May 1	May - 4th Tuesday	July 1
Nassau	Jan 2	Jan 2	Year round (file complaints by March1)	April 1 (following year)
Suffolk	March 1	May 1	May - 3rd Tuesday	July 1
Tompkins	March 1	May 1	May - 4th Tuesday	July 1
Westchester	June 1	June 1	June - 3rd Tuesday	September 15

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\*Utilizes state assessment calendar



**APPENDIX B**

**NOTICE OF INVENTORY AND VALUATION DATA**

THIS NOTICE MUST BE PUBLISHED AT LEAST ONCE IN EACH OF TWO CONSECUTIVE WEEKS, IN A NEWSPAPER HAVING A GENERAL CIRCULATION. THIS NOTICE MUST ALSO BE POSTED ON THE SIGNBOARD MAINTAINED FOR THE POSTING OF LEGAL NOTICES AT THE ENTRANCE OF THE TOWN CLERK'S OFFICE.

PUBLIC NOTICE

(PURSUANT TO SECTION 501 OF THE REAL PROPERTY TAX LAW)

PURSUANT TO SECTION 501 OF THE REAL PROPERTY TAX LAW, THE ASSESSOR(S) FOR THE TOWN OF \_\_\_\_\_ HAS (HAVE) INVENTORY AND VALUATION DATA AVAILABLE FOR REVIEW OF THE ASSESSMENTS IN THE TOWNSHIP AN APPOINTMENT MAY BE MADE TO REVIEW THIS INFORMATION BY PHONING

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

ASSESSOR(S)

**APPENDIX C**

**NOTICE OF COMPLETION OF TENTATIVE ASSESSMENT ROLL**

NOTICE OF COMPLETION SHALL BE PUBLISHED ONCE IN THE OFFICIAL NEWSPAPER OF THE TOWN AND A COPY OF THE PUBLISHED NOTICE POSED ON THE SIGNBOARD AT THE ENTRANCE OF THE TOWN CLERK'S OFFICE STATING THAT THE ASSESSORS HAVE COMPLETED THE TENTATIVE ROLL, WHERE THE ROLL MAY BE EXAMINED, WHEN AND WHERE GRIEVANCE DAY WILL BE HELD AND A STATEMENT THAT A PUBLICATION CONTAINING PROCEDURES FOR CONTESTING AN ASSESSMENT IS AVAILABLE IN THE ASSESSOR'S OFFICE (RPTL, §§ 506, 526).

NOTICE IS HEREBY GIVEN THAT THE ASSESSOR(S) OF THE TOWN OF \_\_\_\_\_, COUNTY OF \_\_\_\_\_ (HAS) (HAVE) COMPLETED THE TENTATIVE ASSESSMENT ROLL FOR THE CURRENT YEAR AND THAT A COPY HAS BEEN LEFT WITH \_\_\_\_\_ AT \_\_\_\_\_, WHERE IT MAY BE SEEN AND EXAMINED BY ANY INTERESTED PERSON UNTIL THE FOURTH TUESDAY IN MAY (OR OTHER DATE IF APPLICABLE).

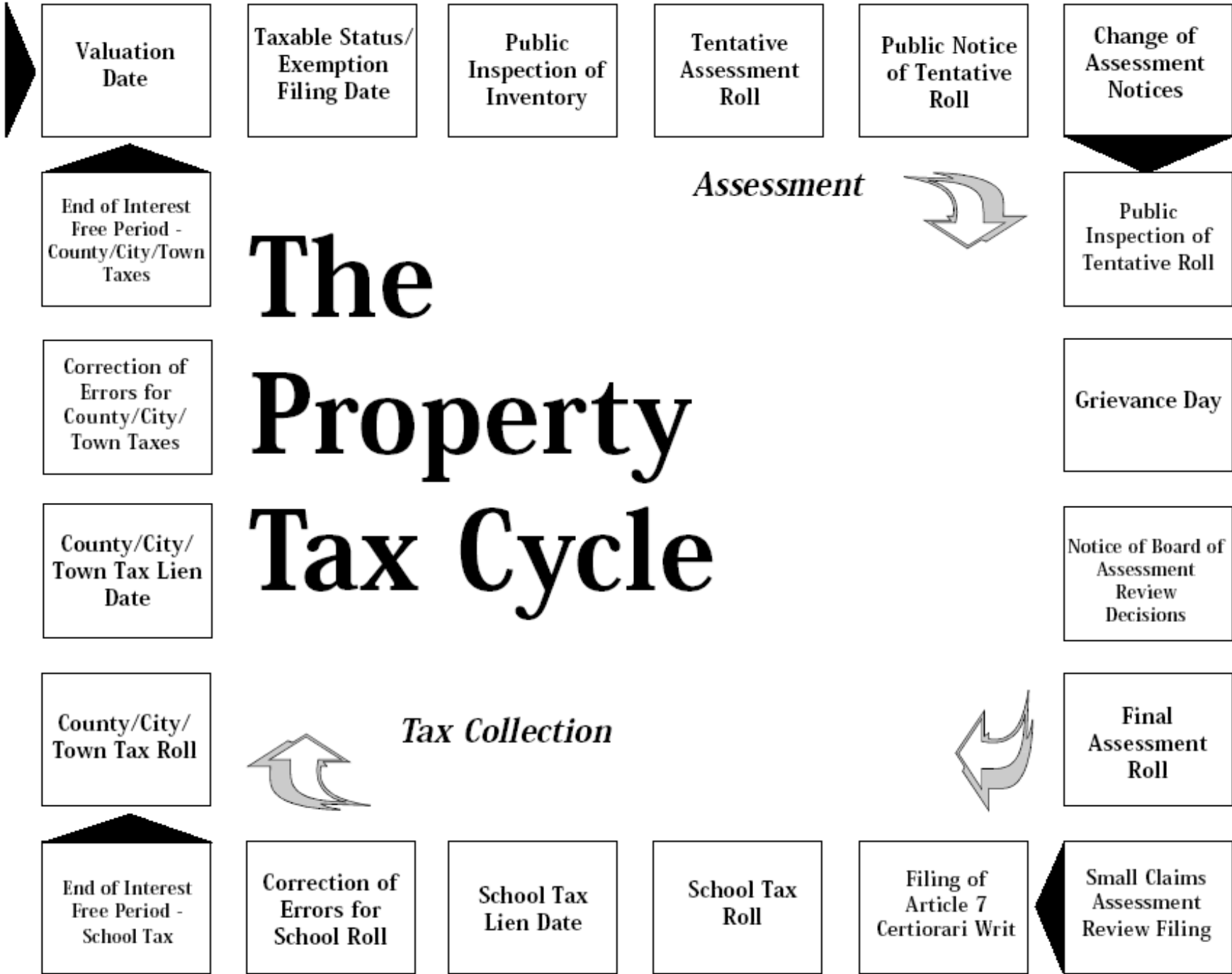
THE ASSESSOR(S) WILL BE IN ATTENDANCE WITH THE TENTATIVE ASSESSMENT ROLL ON \_\_\_\_\_ AND \_\_\_\_\_ BETWEEN THE HOURS OF \_\_\_\_\_ AND \_\_\_\_\_, AND ON \_\_\_\_\_ BETWEEN THE HOURS OF \_\_\_\_\_, AND \_\_\_\_\_ AND \_\_\_\_\_ AND \_\_\_\_\_

THE BOARD OF ASSESSMENT REVIEW WILL MEET ON BETWEEN THE HOURS OF \_\_\_\_\_ AND \_\_\_\_\_ AND THE HOURS OF \_\_\_\_\_ AND \_\_\_\_\_, AT \_\_\_\_\_, IN SAID TOWN, TO HEAR AND EXAMINE ALL COMPLAINTS IN RELATION TO ASSESSMENTS, ON THE WRITTEN APPLICATION OF ANY PERSON BELIEVING HIMSELF TO BE AGGRIEVED.

DATED THIS \_\_\_\_\_ DAY OF MAY, 20

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ASSESSOR(S)



# The Property Tax Cycle

*Assessment*

*Tax Collection*

**The Real Property Tax Cycle**  
*This pamphlet identifies and explains important events in the annual real property assessment tax cycle. Specific dates vary by locality. Contact your assessor for the exact dates that apply to your property.*

**Valuation Date:** Real property price level for the assessment cycle is frozen as of this date.

**Taxable Status/Exemption Filing Date:** The ownership and physical condition of real property as of this date are assessed (valued) according to price fixed as of the valuation date. **All applications for property exemptions, including the School Tax Relief exemption (STAR), must be filed with assessor by this date.**

**Public Inspection of Inventory:** Period of time in which property owners can review the information on file for their property.

**Tentative Assessment Roll:** The assessor completes, certifies and files a roll containing proposed assessed values for each property in the assessing unit.

**Public Notice of Tentative Roll:** Assessor publishes and posts notice of completion and filing of tentative assessment roll.

**Change of Assessment Notices:** Notices are sent to property owners who have a change in assessment or taxable status on the tentative roll.

**Public Inspection of Tentative Roll:** Period of time in which property owners may examine the assessed values on the tentative roll and discuss them with the assessor.

Dates vary by Locality. Contact your Assessor for the Exact Dates that apply in your Assessing Unit.

**Grievance Day:** Board of Assessment Review meets to hear assessment complaints. Last day property owners may file a formal complaint seeking reduction in their tentative assessments.

**Notice of Board of Assessment Review (BAR) Decisions:** Property owners are notified of the results of the review by the BAR.

**Final Assessment Roll:** The assessor signs and files a roll that contains the final assessments, including all changes.

**Small Claims Assessment Review:** The last date by which an owner of a one, two, or three family residence and eligible vacant land may apply for Small Claims Assessment Review of the BAR determination. This is 30 days after the filing of the final assessment roll, except for New York City, where it is October 25.

**Filing of Article 7 Certiorari Writ:** A legal action pursuant to Article 7 of the Real Property Tax Law challenging an assessment must be filed in State Supreme Court no later than 30 days after the date the final assessment roll is filed.

**School Tax Roll:** The assessor delivers to the school authorities a duplicate of the part of the final assessment roll that applies to the school district.

**School Tax Lien Date:** The date school authorities attach to the school tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection.

The tax bill is required by the Property Taxpayer's Bill of Rights to contain the full value of the property, the total assessed value, and the uniform percentage of value at which properties are assessed in your municipality.

**Correction of Errors for School Roll:** The last date for a property owner to apply to the county director of real property tax services for correction of a clerical error or unlawful entry on the school tax roll.

**End of Interest Free Period--School Tax:** Taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.

**County/City/Town Tax Roll:** The assessor delivers to the county/city/town authorities a duplicate of the part of the final assessment roll that applies to the county/ city/town.

**County/City/Town Tax Lien Date:** The date county/city/town authorities attach to the county/city/town tax roll an authorization for collection of taxes. Tax collector publishes notice of tax collection.

This tax bill also is required to contain the full value of the property, the total assessed value, and the uniform percentage of value at which properties are assessed in your municipality.

**Correction of Errors for County/City/Town Roll:** The last date for a property owner to apply to the county director of real property tax services for correction of a clerical error or unlawful entry on the county, city, town, or school tax rolls.

## End of Interest Free Period

**County/City/Town Tax:** County/city/town taxes may be paid without interest or penalty fees for one month after publication of a notice of collection.

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# The Property Tax Cycle

State of New York  
Andrew M. Cuomo, Governor



NYS Department of Taxation and Finance  
Office of Real Property Tax Services  
W.A. Harriman State Campus  
Albany, NY 12227  
Phone: 518-591-5232  
[www.tax.ny.gov](http://www.tax.ny.gov)



New York State Department of  
**Taxation and Finance**  
Office of Real Property Tax Services

# NOTICE

**Key dates that affect the assessment process are:**

**Valuation Date ..... July 1 preceding year**

**Taxable Status Date ..... March 1**

**Tentative Roll Filed ..... May 1**

**Grievance Day ..... 4<sup>th</sup> Tuesday in May**

**Final Roll Filed ..... July 1**



**County Director  
Orientation**

**Section 2 – NYS ORPTS**

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**NYS Office of Real Property Tax Services**

Educational Services

July 2021



# Legal Resource Information

## **OPINIONS OF COUNSEL**

The Opinions of Counsel are automatically sent to every County Director at no cost. There are currently 11 published volumes. The opinions which are included in Volumes 5 through 11 are available at:

[www.tax.ny.gov/pubs\\_and\\_bulls/orpts/legal\\_opinions/index.htm](http://www.tax.ny.gov/pubs_and_bulls/orpts/legal_opinions/index.htm), as well as those Volume 12 opinions that have been issued to date.

**THESE OPINIONS ARE SUBJECT TO REVISION AND EDITING CHANGES PRIOR TO**

**PUBLICATION.** A cumulative index to the Opinions of Counsel of the State Board of Real Property Tax Services, Volumes 1 - 12, is also made available at this web site. Questions concerning the availability and/or cost of Opinions of Counsel should be directed to:

Office of Counsel  
NYS Department of Taxation and Finance  
Office of Real Property Tax Services  
W.A. Harriman State Campus  
Albany, NY 12227

## **RULES FOR REAL PROPERTY TAX ADMINISTRATION**

The Rules for Real Property Tax Administration can be accessed on-line at [www.tax.ny.gov/research/property/legal/rules\\_index.htm](http://www.tax.ny.gov/research/property/legal/rules_index.htm)

The on-line rules at the ORPTS website are the most current available.

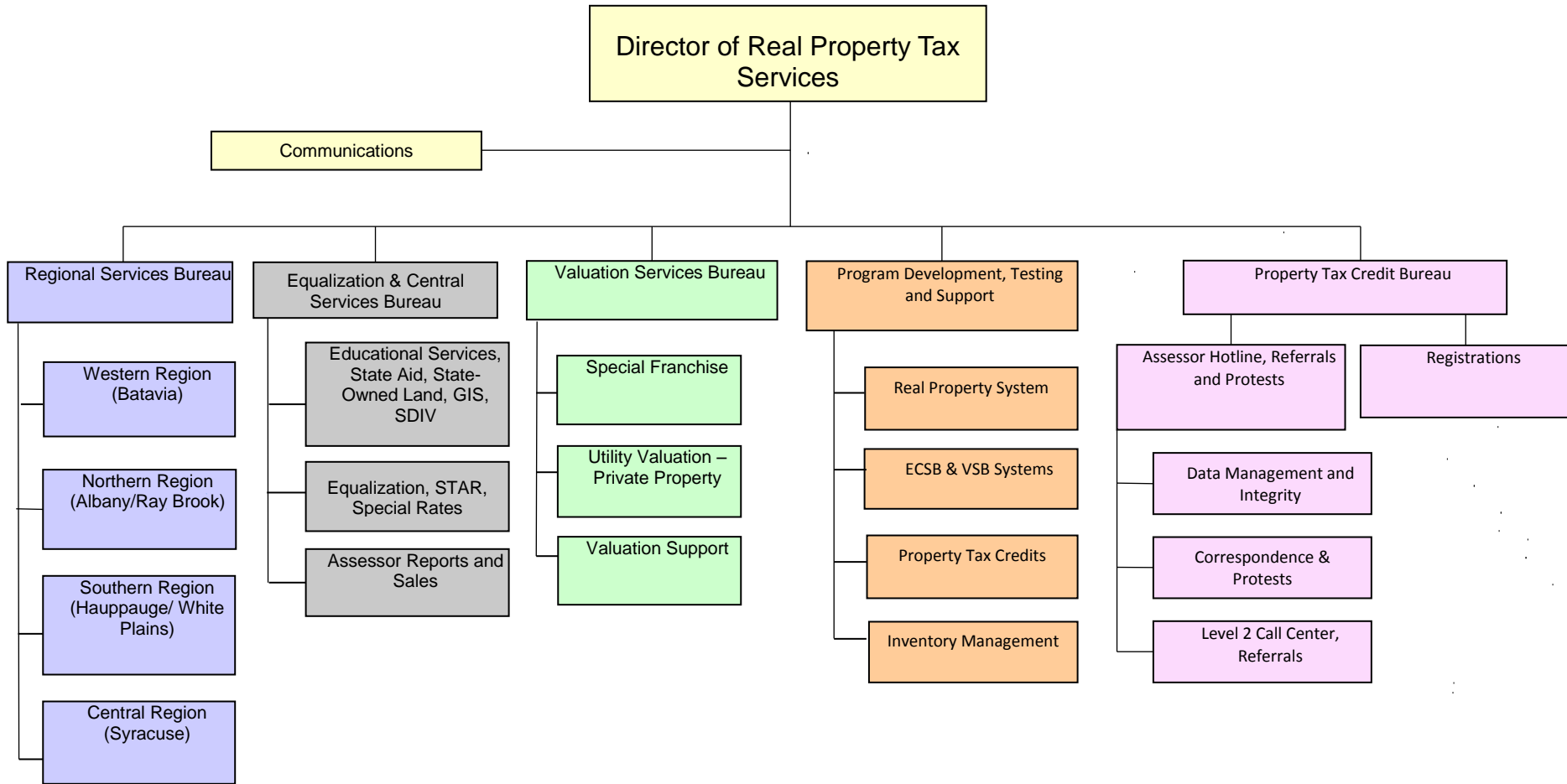
## **REAL PROPERTY TAX LAW**

To purchase copies of the Real Property Tax Law, County Directors must contact:

West Publishing  
Company 620  
Opperman Drive  
Eagan, MN 55123  
1-800-328-9352



# Office of Real Property Tax Services





**County Director  
Orientation**

**Section 5 – Interaction between  
County Offices and Assessors**

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**NYS Office of Real Property Tax Services**

Educational Services

July 2021

## Article 9 - Levy and Collection of Taxes

This reference is meant to give those involved in the extension, levy, and enforcement of taxes a broad overview of the process utilized in the preparation of real property taxes within New York.

Every effort was made to ensure the accuracy of this information. However, one should refer to the most current applicable laws prior to citing this text as “gospel”.

The Laws of New York can be found on the State Legislature website here: <http://public.leginfo.state.ny.us/menuf.cgi>. Search for “RPT” (Real Property Tax) under the Laws of New York section.

### ***Section Para Title 1 - Levy; Warrant: Lien Date***

900      1      Not later than December 31, annually, the County board is to levy the taxes for the county upon the basis of the full valuation of the taxable real property as determined in accordance with Title One or Title Two of Article Eight RPTL.

Appeal Process defined NYCRR 187-5.

Powers may be delegated pursuant to Section 804 RPTL as the determination is procedural rather than prescribed standard.

County Director involvement - 1532 (4) RPTL.

Original certified copy of final assessment roll is to be delivered to the County Legislative body on or before 8/1 annually (See 516 (1) RPTL).

                 3      Upon extension of taxes to final assessment roll, that instrument becomes a tax roll.

902                      All taxes levied by the board become a lien against the real property on January 1 and shall remain a lien until paid.

School Lien Date      -      1312 RPTL  
 Village Lien Date      -      1422 RPTL

904                      Not later than December 31 annually, the county legislative body shall annex a warrant - bearing the seal of the board and signed by the Chairman and Clerk. This instrument authorizes the collecting officer of the city or towns, to collect (not later than April 1), the amounts shown

on the roll along with any interest or penalties as prescribed by law.

The assessment roll, at the time the warrant is annexed thereto, becomes the tax roll.

906 1 Upon completion of tax rolls, the clerk shall deliver to the treasurer an abstract of the rolls, stating:

Name of collecting officers  
Amount each is to collect  
Purpose for which it is to be collected  
Person to whom and the time which is to be paid

2 County treasurer shall mail, at request, statements of taxes to railroad, telegraph, telephone, electric, gas, water, and pipe line corporations and persons assessed for oil and gas rights.

**Section Para Title 2 - Priority and Parity of Tax Liens**

910 Definition of "Tax District".

912 Establishment of tax lien against real property & priority.

914 Parity of Tax Liens

Title 3 - Collection of taxes: Return of collecting officer.

920 1 Upon receipt of tax roll and warrant, the Collecting Officer shall publish a notice once a week for two successive weeks in the official newspaper of the city or town. A copy of the notice shall be posted on the legal notice sign-board at the entrance to the clerks office pursuant to Subdivision 6 of Section 30 (Town Law).

2 The notice shall specify:

1. One or more places in the city or town where taxes will be received and specify days.
- 2a. Town - at least three days during normal business hours in each week in January.
- 2b. City - at least five days during normal business hours in each week in January.

3 Statement of interest required to be added, and the date for the return of unpaid taxes to the County Treasurer.



922 1(a) Upon receipt of roll and warrant, the collecting officer shall mail to the owner of real property at the tax billing address listed thereon, a statement showing the amount of taxes due on the property. The statement must contain:

- 1 mailing address of owner
- 2 identity and location of parcel
- 3 taxes due (and data used to calculate amount due)\*
- 4 taxes levied for each purpose (and % change relative to levy)
- 5 period covered by tax (fiscal year)
- 6 time, manner, and place(s) for receiving payments
- 7 name & address of collecting officer
- 8 interest and penalty - if not timely paid
- 9 legend regarding receipt & Sr. Citizen notice
- 10 assessing unit name
- 11 parcel key
- 12 parcel size
- 13 property classification code
- 14 owners name
- 15 bill number
- 16 tax roll section
- 17 total assessment
- 18 taxable value
- 19 tax billing address
- 20 state aid amount

Items (1) thru (9) are defined in RPTL 922(1)(a); items (10) thru (20) are defined in NYCRR 192-2.3(1).

Assessing unit name (10) = SWIS code NYCRR 192-1.3 (y)  
 Unique identifier throughout state  
 Parcel key (11) = Tax map number NYCRR 192-1.3  
 (1) this number is unique and may not be duplicated.

\* Taxes Due - as defined in RPTL 922(a)(iii)The taxes due on such parcel and the data used to calculate the amount due, including but not limited to: the full value of the parcel as determined by the assessor; the uniform percentage of value applicable to the assessing unit (or, in a special assessing unit, the uniform percentage of value applicable to the class) pursuant to section three hundred five of this chapter; the total assessed value of the parcel; the assessed value of the exemptions applied to such parcel for each taxing purpose and the full value which each such exemption represents; the taxable assessed value of the parcel for each taxing purpose; and the tax rate for each taxing purpose.

- 922 1(b) If the collector received a notice (prior to the expiration of the warrant) of a transfer of title to real property, he shall mail a statement of taxes to the new owner at his tax billing address if the taxes have not been paid.
- 1(c) Allows personal delivery to owner or M.I.I.
- 1(d) Allows (upon resolution by City Council or Town Board), the Collecting Officer to enclose a summary of the adopted municipal budget and an explanation of the rate computation.
- 1-A Collecting Officer to enclose a notice that any taxpayer who owns residential real property consisting of no more than three family dwelling units and who is age 65 or over OR who is disabled for a “third party” notification. (923 RPTL) (does not specify “owner-occupied”).
- 1-B C.O., upon request by landowner receiving an agricultural value assessment, shall disclose the dollar value of the reduction of the tax liability attributable to the land receiving such benefit.
- 2 The cost of tax statements and postage shall be a charge against the City or Town.
- 3 The failure to mail the tax statement, or the failure to receive same, shall not in any way affect the validity of the taxes or interest prescribed by law.
- 923 Duplicate tax statements for elderly and disabled property owners.
- 1 Definitions
- 1(a) Eligible taxpayer = senior citizen or disabled owner-occupant of residential real property consisting of no more than three family dwelling units.
- 1(b) Disabled = (i) physical or mental impairment  
 = (ii) a record of such impairment  
 = (iii) regarding as having an impairment as certified by a licensed NYS physician
- 1(c) Enforcing officer = the officer responsible to enforce the collection of unpaid real property taxes.
- 1(d) Senior citizen = a person age sixty-five or older.

- 2 An eligible taxpayer may request a duplicate tax statement as well as a duplicate copy of any statement relative to unpaid real property tax be sent to an adult third party.
  - 2a The request must be in writing.
  - 2b The request shall be submitted to the Collecting Office of the municipality the eligible taxpayer resides.
  - 2c The adult third party shall authorize consent. Is not obligated to pay tax - only notification.
  - 2d Authorization shall be effective upon receipt by C.O.
- 3 Collecting Officer is to maintain a list of all who have requested duplicate tax statements & unpaid tax notices, and to forward a copy of taxpayers request to Enforcing Officer, who shall also maintain such a list.
- 4 Duplicate tax statement shall be sent by Collecting Officer to the third party at the same time and manner as taxpayer.
 

..... Text of Statement .....
- 5 Duplicate copy of unpaid tax statement shall be mailed to the third party at the same time and manner and taxpayer.
 

..... Text of Statement .....
- 6 Failure to mail duplicate, or failure to receive same shall not affect the validity of the levy, collection, or enforcement of the taxes.

924 Collection of Taxes: Interest

- 1 Collecting Officer shall receive taxes at the times and places as set forth in Section 920(2).
- 2 Taxes shall be received without interest by the Collecting Officer on or before January 31 or within 30 days of the receipt of the tax roll and warrant, whichever is later.
 

After January 31 there shall be added interest pursuant to RPTL Section 924-a for February or fraction thereof and for each additional month or fraction thereof until such taxes are paid or until the return of unpaids to the County Treasurer, with additional interest.
- 3 All interest received by the Collecting Officer shall belong to the City or Town.

- 924-a Interest Rate on Late Payment of Taxes and Delinquencies
- 1 The rate shall be rounded to the nearest one-hundredth of a percentage point (.0x). Interest shall be added for each month or fraction thereof until taxes are paid.
  - 2 Rate shall be no less than 12% per annum. Rate is to be set by the Commissioner of Taxation and Finance on or before July 15, annually.
- 925 Payment of Taxes by Mail or designated delivery service. This is an important section which was substantially amended in 2003 and is worth reviewing in more detail.
- 925-a If the due date falls on a Saturday, Sunday, or a holiday - an extension is automatically in effect until the first business day after. Also allows for an extension of the interest-free period in the case of disaster emergencies.
- 925-b Relates to a tax payment extension for senior citizens.
- 926 Personal Liability for Taxes - Optional Method of Collection.
- 1-5 Allows government to collect unpaid real estate taxes from the gain of personal property sale of delinquent person.
- 928 928 has been repealed.
- 928-a Partial Payment of Taxes
- 1 Resolution of County Legislatures would allow Collecting Officers to accept and post partial payments from any class of taxpayer of the following (if authorized):
    - a. All towns within county
    - b. All school districts within county
    - c. All cities within county
    - d. All villages within county
  - 3 Interest and penalty to be charged against unpaid balance only.
- 928-b 928-b has been repealed.
- 930 Payment to County Treasurer by Certain Utility Corporations

- 1 Corporations defined in RPTL Section 906 (2) may pay taxes to the County Treasurer. Treasurer shall credit the appropriate Town or City Collecting Officer with the taxes so received and give notice of any delinquency. Applicable only during interest free period.
- 931 County Treasurer may receive a single payment for corporations provided payment is accompanied by a detailed list of the specific parcels payment is to be applied.
- 932 Payment of Taxes on a Part of a Parcel
  - 1 Collecting Officer shall receive a tax on a part of a parcel, provided:
    1. Request was made by property owner to assessor.
    2. Assessor has apportioned assessment - total assessment can't exceed or be less than that indicated as assessment on tax roll for that parcel.
    3. Due notice was given to all affected parties.
  - 2 County Treasurer may also accept payment as provided herein.
- 934 Apportionment of Taxes by County Court
  - 1 Relates to erroneously assessed real property of one person assessed with the real property of another person. Must apply to County Court to have taxes apportioned.
  - 2 Collecting Officer to change roll upon Court Order. Generally relates to leased property.
- 936 Return of Unpaid Delinquent Taxes
  - 1 Upon expiration of the tax warrant (April 1 - annually), the Collecting Officer shall deliver the County Treasurer an accounting of all taxes that remain unpaid. To be attached to the Tax Roll.
  - 2 Upon return, a 5% penalty shall be added. County Treasurer may not waive interest or penalty.
- 938 Extension of Time for Collection
  - 1 Upon application by City Council or Town Supervisor, the County Treasurer may extend the time for collection to a day not later than June 1 - with certain exceptions. The Collecting Officer shall turn over any monies collected on the first day each month.

## 940 Payment of Taxes Collected

- 1 The Collecting Officer shall, within one week from the date the warrant expires, pay all monies collected, to the specified person so named on the warrant.
- 2 County Treasurer shall credit the account of the collecting officer with the amounts stated thereon.
- 3 Any surplus collected shall be turned over to the Treasurer, who shall credit the city or town with the surplus, which will reduce the succeeding years' taxes.

## 942 Payment of Tax to Treasurer After Return of Collecting Officer

Delinquent tax may be paid to the County Treasurer after the tax is returned by the Collecting Officer. Tax may be paid at any time prior to the expiration of the applicable redemption period.

## 944 Power of County Court upon Default of Collecting Officer

- 1 County Court may order the Collecting officer to pay moneys to satisfy the warrant. If, upon the verified application of the County Treasurer, the Collecting Officer refuses or neglects to pay said money collected - the Court may issue an order.
- 2 The Court would command the Sheriff of the County to collect the levy. Sheriff may deduct a 1% fee of the total collected.
- 4 Collecting Officer may be prosecuted to recover sums & costs.

## 946 Retention of Tax Roll

The Tax Roll is to be retained as a permanent public record.

## 948 Any loss sustained by the Collecting Officer shall be a charge against the City or Town.

Any loss sustained by the County Treasurer shall be a charge against the County.

## 950 Satisfaction of Undertaking of Collecting Officer

The Collecting Officer may request a settlement of the tax levy from the County Treasurer. Said filing of the satisfaction shall discharge the lien of the undertaking upon the real property of the Collecting Officer.

**Section Para Title 3-A - Real Property Tax Escrow Accounts**

## 952 Definitions

## 953 Duties and Responsibilities of Mortgage Investing Institutions

## 1-8 Responsibility of MII to mortgage holder and report.

- 9 MII shall, no later than the 25th of each month, report to the County Tax Director, on a form approved by the State Board, the creation, change in tax billing address, or termination of a real property tax escrow account. The County Director shall furnish a copy to the person having custody and control of the appropriate assessment roll, tax roll, or data file. Such persons are then authorized and directed to enter the appropriate data on the tax roll, assessment roll, or data file.

## 953-a MII may Establish Escrow Account for Non-mortgagors

- 1-4 Payment - agreement for payment of tax - creation of account.

## 954 Mailing and Delivery of Bills to Mortgage Investing Institutions

- 1 Mortgagor may designate a MII - on form to be held by the MII. The form must be available for inspection by mortgagee or the Collecting Officer upon request.
- 2 Upon mutual agreement between the Collecting Officer and the MII, the MII shall, no later than 30 days prior to warrant date, present to the Collecting Officer, a list in any mutually agreeable format to the accounts the MII so authorized to service.
- 3 Upon receipt of such a list, the Collecting Officer shall make the necessary actions to insure all appropriate bills will be delivered to the MII or its agent. The Collecting Officer may cause the address to be modified on the data file or tax roll.

- 955            Payments by Mortgage Investing Institutions: Receipts
- 1            MII is liable to the mortgagor - failure to pay the taxes, the MII is liable for the penalties and interest.
  - 2            Allows payment of taxes on more than one parcel by a single instrument.
  - 3            The collecting officer shall deliver or mail a receipt to the mortgagor within three weeks of receiving tax payment.
  - 4            If delinquent (past April 1), the Collecting Office shall include the MII's name on the return list to the County Treasurer.
- 956            Additional Liability of Mortgage Investing Institution
- Relief may be sought from the Court against MII - in specific instances where delinquencies in excess of 180 days (April 1).
- 957            Enforcement: Penalties
- 1            Empowers NYS Attorney General to enforce provisions of this Title.
  - 2            Court may impose civil penalty for repeated fraudulent or illegal acts - unless bona fide error has been made and remedies have been adopted to avoid further errors.
- 958            Rules and Regulations
- State Board and NYS Superintendent of banks are authorized to promulgate rules to effectuate this Title.

***Section Para Title 4 - Acceptance of Taxes from Certain Loan Corporations***

- 960            Payment of taxes by loan corporations
- 962            Limitations
- 964            Deposit and delivery of conditional tax receipts
- 966            Surrender of conditional tax receipts
- 968            Tax sale provisions
- 970            Examination of books of loan corporations



**Section Para Title 4A - Optional Method of Collecting Taxes**

- 972 County may become Collection Agency: Service Charge
- 1 The County may, by Local Law, elect to levy and collect taxes in installments, and become the tax collection agency for Town and County taxes.
  - 2 To establish the number of installments - to be equal as possible.
  - 3 Allows for interest to be charged upon payment installments.
  - 4 Allows for the program to be limited to certain classes of taxpayers.
- 973 Town may elect same option - installments.
- 974 Property owner to be notified by Collecting Officer (in statement of taxes), of the option to pay all or installments.
- 975 Property Owner Responsibilities - installments.
- 976 Return of Unpaid Installments
- 1 Town to notify County Treasurer (on or before February 1) of all owners who have elected to pay in installments.

**Section Para Title 5 - Provisions of General Application: Miscellaneous**

- 980 Tax Statements and Receipts to Show State Assistance
- 1 Tax statement to show nature and amount of local assistance as received from State as defined in Section 2 of the State Finance Law.
  - 2 Chief Fiscal Officer to certify to the Collecting Officer the amount of such local assistance.
  - 3 Failure to state amount shall not affect validity of lien.
  - 4 Does not apply to omitted tax, returned tax, or prior year tax.
- 981 Tax Statements to Include Notice of Arrears

- 1 Delinquent tax property owner to receive additional notice  
..... Text of Notice .....
- 2 Collecting Officer may request a list identifying all delinquent parcels to which this section applies.
- 3 Failure to include legend shall not affect validity of lien.
- 4 Not applicable to school or village tax the County enforces.

982 Notice to Non-residents in Towns

- 1 Any non-resident, owning real property liable to taxation, may file a notice with the town clerk stating:
  - a. His/her name and address
  - b. A description of the property sufficient to identify
  - c. Name of the Village or School District

Said notice may request that statements of all town, village and school tax bills be delivered by registered mail.

- 2 Town Clerk shall, within 5 days of warrant for town, village, and school taxes, furnish the Collecting Officer with a transcript of notices filed. The Collecting Officer shall, within 5 days of receipt of said transcript, send by registered mail, a statement of taxes due and the times and places where they may be paid.
- 3 If the statement is not furnished as herein provided, no fee, penalty, or interest shall be charged for the collection of any taxes with respect to which the statement was not sent, provided the tax is paid before the Collecting Officer makes his return.
- 4 Town Clerk is entitled to a \$1.00 fee from each person or corp. filing a notice. The costs of postage, printing, etc. required for sending the statements shall be a charge against said town, village, or school district. Registering the statements shall be added to the taxes due.

984 Notice to Non-residents in Cities

- 1-4 Follows same basic provisions as Section 982.

986 Receipts for Taxes

- 1 The Collecting Officer shall, upon request, deliver a receipt to the person paying said tax. The receipt shall specify the date of payment, the name of the person paying the tax, a description of the property the tax is being paid, the assessed owners name, the amount of the tax, and the date of the delivery of the tax roll. Nothing shall prevent the Collecting Officer from giving a receipt to any person paying a tax, provided however, any tax paid by a Mill pursuant to title 3-A shall be delivered a receipt.
- 2 The expense of a receipt (printing, mailing, etc.) Is a charge against the city, town, village, or school.
- 3 Collecting Officer shall retain a copy of the receipt. Subject to public inspection.
- 4 The NYS Comptrollers' office has the power to audit. Daily receipts shall be kept in a securely fastened book or bound volume in consecutive and chronological order.

987 Notice of Unpaid Taxes

- 1 Collecting Officer shall, between March 1 and March 15, mail a notice to each owner of real property the taxes remain unpaid.  
 ..... Text of Notice .....  
 Municipality may charge (by local law) for the expenses of mailing the notice - as of 2/97 - maximum allowable = \$2.00.
- 2 Relates to installment payments - each unpaid installment.
- 3 Notice is to be mailed to the address of the owner. If no such address has been reported, the notice shall be mailed to the address of the property shown on the tax roll.
- 4 Not applicable to school districts, unless those taxes are levied together with city or town taxes.

988 Remedy of Occupant for Taxes Paid

990 Supplementary Proceedings to Collect Taxes

- 1 Enforcing Officer may apply to the court for institution of proceedings for the purpose of collecting delinquencies.  
 ..... See Article 11 RPTL for Procedure .....

- 992 1 NYS Attorney General, upon notice from County Treasurer, may bring an action in supreme court for the sequestration of the property of a delinquent corporation...county of 100,00 or less.
- 994 No fine or imprisonment for non-payment of taxes.
- 995 Collection of Tax from a Municipal Corporation
- 1 Real property owned by a municipal government shall not be sold or conveyed by foreclosure. Any valid tax that remains unpaid for more than 60 days after demand, may only be enforced by an Article 78 proceeding (CPLR).
- 996 Contracts with Banks for the Collection of Taxes
- 1 A municipal corporation may enter into an agreement with a bank or banks for the collection of taxes.
- 2-4 Defines banks responsibilities.
- 5 Collecting Officers' powers and duties are not affected.
- 999 Pertains to City of Geneva/County of Ontario
- 554 3 Correction of Errors/Refund forms must be made available. See text of Correction of Errors for procedure.
- 4 Collecting Officer to correct roll upon order of tax levying body.

Some abbreviations used in this report.

CO	=	Collecting Officer
MII	=	Mortgage Investing Institution
NYCRR	=	New York Codes, Rules and Regulations
OPC	=	Opinions of Counsel - State Board of Real Property Services
RPTL	=	Real Property Tax Law
SWIS	=	State Wide Identification System

The official Rules are published under the auspices of the Department of State in the Official Compilation of Codes, Rules and Regulations of the State of New York in Title 9 Parts 185 through 201.

Inquiries and comments may be directed to:

Office of Counsel  
NYS Department of Taxation and Finance  
Office of Real Property Tax Services  
W.A. Harriman State Campus  
Albany, NY 12227

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**Selected Opinions of  
NYS Office of Real Property Tax Services (ORPTS)  
Article 9**

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**Selected Opinions of  
State Comptroller  
Article 9**

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**County Director  
Orientation**

**Section 6 – NYS ORPTS Regional  
Support Services**

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**NYS Office of Real Property Tax Services**

Educational Services

July 2021

## **I. What is Pre-Decisional Collaboration?**

In order to make the process of assessing and equalization rate determination as seamless as possible ORPTS and municipalities have been involved in the Pre-Decisional Collaboration (PDC) process. *The intent of this process is to exchange information between ORPTS and assessors early in the equalization determination process.*

Ideally, ORPTS and local officials work together to evaluate the marketplace in your community and to evaluate the uniformity and level of assessments. The *sharing of analysis and data* is important in building better understanding of any changes in the marketplace since the last assessment roll, building better cooperation and trust, and *arriving at more reliable results*. Our mutual efforts should produce an overall analysis that may assist the assessor in ensuring equitable assessments while, at the same time, becoming the basis for equalization rate.

## **II. Review of Market Areas/Definition:**

ORPTS use of market areas plays a role in the development and application of “aggregate adjustment factors”, also called “trends”. Market areas are generally developed by major property type (residential, commercial and vacant). The municipalities within market areas are also grouped this way for the development of Computer Aided Mass Appraisal (CAMA) models in ORPTS’ ratio studies. It is important for assessors to understand the definition and purpose of market areas, and to be aware of the composition of their specific market area.

Each geographic market area is composed of munis that have common economic influences and have demonstrated similar movement in aggregate value over time by major property type. ORPTS’ regional staff combines munis into market areas using their experience, knowledge and judgment – plus assessor input. Influences such as proximity to major employment centers, the type of muni (urban, suburban, rural, etc.) major topographic features, transportation corridors or other economic indicators as deemed appropriate, are taken into consideration (*Adapted from Guidelines for Determining Aggregate Market Adjustment Factors for 2005 Equalization Rates*).

Our estimated market value trend means the rate by which market values are estimated to be changing over a specified period of time. For the 2010 roll year, the sales used to develop trends are from 7/1/2008 – 6/30/2009.

[www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf](http://www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf)

### **III. COD and PRD Defined:**

**The standards or tolerances applied by the locality must be within the accepted professional standards recommended by the IAAO.**

Appraisal Uniformity - There are two types of uniformity that need to be maintained by a municipality in the Aid for Cyclical Reassessment (ACR):

Uniformity among strata:

The IAAO states, "Each major stratum should be appraised within 5 percent of the overall level of appraisal for the jurisdiction." A "stratum" in New York State terminology equates to a Major Type or Class, of which there are four: A - Residential, B - Commercial/Industrial, C - Vacant/Farm/Vacant and D - Public Utility. Since the Aid for Cyclical Reassessment (ACR) program requires that overall level be at 100%, the acceptable range for each stratum is between 0.95 and 1.05.

Uniformity within strata:

*The coefficient of dispersion (COD) is used to measure the extent to which uniformity has been achieved by an assessing unit. The COD gauges the closeness of value estimate/assessment ratios of individual parcels to each other. The value estimate can be a sale price, appraised value or even a Computer Assisted Mass Appraisal (CAMA) estimate. It is the measure of the average percent deviation of a group of these ratios around one of the group's measures of central tendency, most often the median ratio. A small average percent deviation from the measure chosen results in a low COD and indicates assessment roll uniformity. The IAAO standards for uniformity when indicated by a COD are:*

Single-family residences	COD of 15% or less
Newer, more homogenous areas	COD of 10% or less
Income-producing property	COD of 20% or less
Larger, urban jurisdictions	COD of 15% or less
Vacant land and other unimproved property	COD of 20% or less
Rural residential and seasonal properties	COD of 20% or less
Newer mobile homes	COD of 15% or less
Older mobile homes / on acreage	COD of 20% or less
Mixed use properties	COD of 15% to 20%

Price-Related Differential:

*The Price-Related Differential (PRD) is a measure of assessment equity based upon sale price that is sometimes referred to as the index of regressivity. A PRD is the ratio of the average assessment/sale price ratio to the weighted average assessment/sale price ratio.*

A PRD above 1.03 indicates inequitable, **regressive** assessments (i.e., lower priced properties are generally over assessed and higher priced properties are generally under assessed). A PRD below .98 indicates inequitable, **progressive** assessments (i.e., lower priced properties are generally under assessed and higher priced properties are generally over assessed). The PRD should be between 0.98 and 1.03.

**IV. Decision Matrix**

**Systematic Analysis to Achieve Inter and Intra Class Uniformity at 100%**

- ❖ **Obtain current, accurate subject property and market area data**
- ❖ **Group data and market information**
  - **Subject Properties & Market Areas**
- ❖ **Use accepted analytical techniques**
  - **Diagnostic – Analyze market for each group**

			GROUP'S LEVEL OF ASSESSMENT	
			Not 100%	100%
GROUP UNIFORMITY	U		Reappraise entire group	Reappraise parcels not at 100%
	N	P O O R	Trend Group	OK as is
	I			
	F			
	O			
	R			
	M	G O O D		
	S			
	I			
	T			
	Y			

**Prescriptive – Apply market findings to each group**

- ❖ **Validate results**

**Inspect & reappraise each parcel at least once every 6 years.**

New York State Office of Real Property Services – September, 2000

## V. Measuring Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the *coefficient of dispersion (COD)*. The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

*Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio.* For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. *Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.*

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of their market values. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

<b>Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity</b>				
<b>Parcel Number</b>	<b>Assessed Value</b>	<b>Market Value</b>	<b>AV/MV Ratio</b>	<b>Absolute Deviation from Median</b>
1.	\$120,000	\$100,000	1.20	.40
2.	\$110,000	\$100,000	1.10	.30
Median 3.	\$80,000	\$100,000	.80	.00
4.	\$58,000	\$100,000	.58	.22
5.	\$52,000	\$100,000	.52	.28
				<b>Total Deviation 1.20</b>

---

Total Deviation	1.20					
	=	$\frac{1.20}{5}$	=	.24	average absolute deviation from median	
No. Parcels		5				

---

COD =		Avg. Absolute Deviation		.24			
	=	$\frac{.24}{.80}$	=	.30	= 30 percent		
		Median Ratio		.80			

---

Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than occurred in Example 1. While some dispersion is evident, it is significantly lower than in the previous example and within an acceptable range when factors such as measurement error and valuation uncertainty are taken into account.

<b>Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity</b>				
<b>Parcel Number</b>	<b>Assessed Value</b>	<b>Market Value</b>	<b>AV/MV Ratio</b>	<b>Absolute Deviation from Median</b>
1.	\$92,000	\$100,000	.92	.12
2.	88,000	\$100,000	.88	.08
Median 3.	80,000	\$100,000	.80	.00
4.	76,000	\$100,000	.76	.04
5.	64,000	\$100,000	.64	.16
				<b>Total Deviation .40</b>

---

Total Deviation	.40					
	=	$\frac{\quad}{5}$	=	.08	average deviation from median	
No. Parcels		5				

---

COD =	$\frac{\text{Avg. Deviation}}{\text{Median Ratio}}$	=	$\frac{.08}{.80}$	=	10 percent
-------	---	---	-------------------	---	------------

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A second statistical measure of assessment uniformity, called the **price-related differential (PRD)** is also used in the current report for assessing units with no recent reassessment equity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as "neutral" assessment practice, i.e., no price-related bias. However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward "progressivity," that is, *higher-value properties are being over-assessed and lower-value properties are being under-assessed.*

In the opposite situation, where the PRD is high (greater than 1.00), "regressive" assessing is evident. In other words, *lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed.* The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes quality practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.



## **VI. What is Sales Chasing?**

- Changing assessments primarily on parcels that have sold.

OR

- Changing assessments on parcels that have sold at a different percentage than parcels that have not sold.

**If sales chasing is determined, ORPTS can't use the sales ratio as the town-wide residential level of assessment, because the level of assessment of the sales does not represent the town as a whole.**

It can be easy to sales chase. Here are some situations to watch out for:

- A sale comes across your desk. That sale price is the answer, right? Place the assessment at the sale price? Most sales that occur are at, or very close to, the top of market value. Are towns placing non-sales at, or near, the top of market value also?
- When a property that has recently sold comes in on a comp sheet the answer is right there. Put the assessment at the sale price, right? What about when properties that have *not* recently sold display on comp sheets? It is harder to place that assessment at the value estimate on the comp sheet. The assessor must choose from a range of value. It's human nature to choose a value not quite at the top of the range, because you don't "know the answer" the way you do when you have a sale price to peg the assessment.
- When trending a neighborhood, you need to be careful about making assessment adjustments to sale properties after the trends are already applied. Making additional adjustments to the sales can bring them up to a different level than the neighborhood as a whole.
- On a similar note, the selling prices in a neighborhood might indicate the values in that neighborhood have increased on average 8%-10% from the previous year. You may render the sales ratio useless if you apply a 4% trend to unsold parcels in that neighborhood and change assessments to sale prices on sold parcels. The level of assessment for properties that have sold will differ from the unsold properties' level of assessment.

## **VII. SPDAV Definition and Importance**

When analysis indicates that the assessed values of parcels that have sold are not representative of non-sale (subject) parcels, sales' chasing (aka **S**ale **P**rice **D**ependent **A**ssessed **V**alues) exists and therefore, the sales ratio cannot be used as a measure of the municipal Level of Assessment.

SPDAV is important because it is one of the statistical measures/reliability tests used to support our conclusion of the assessing unit's LOA and assessment uniformity. These tests are run for all residential sales ratio studies whose results are being considered for an estimate of level.

Two different ways to look at "sales chasing":

- Substantially greater number of changes in AV - assessor is making more changes to sales than subjects – changing values on the sale properties more often than on the subject properties.
- Substantially greater degree of changes in AV – i.e., in a reassessment, bigger changes (amounts) are made to sales than subjects.

Sales chasing can be identified by comparing the percent change in assessed values (% change sold properties, compared to % change unsold properties) between two roll years – a roll year before any of the sales occurred and the current roll year.

After it has been determined that SPDAV has occurred there is an option to adjust the sales ratio in order to estimate the actual level of assessment had SPDAV not occurred.

## VIII. SPDAV Output explanations

\* ROLL Crosstabulation

		ROLL		Total
		UNSOLD	SOLD	
NO CHANGE	Count	689	22	711
	% within ROLL	6.8%	5.7%	6.8%
VALUE CHANGE	Count	9374	361	9735
	% within ROLL	<b>93.2%</b>	94.3%	93.2%
Total	Count	10063	383	10446
	% within ROLL	100.0%	100.0%	100.0%

SPDAV may be indicated if the percentage of sold properties with assessment changes is five points, or more, higher than the percentage of unsold properties with assessment changes.

Report

PDIFF

ROLL	N	Mean	Std. Deviation	Minimum	Maximum
UNSOLD	15402	<b>.1220</b>	.08515	.00	.37
SOLD	829	<b>.2002</b>	.14177	.00	.57
Total	16231	.1260	.09056	.00	.57

SPDAV may be indicated if the average percent change of sold properties is five points, or more, higher than the average percent change of unsold properties.

Coefficients (a)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.727	.001		4399.100	.000
	SALE	<b>.066</b>	.005	.102	<b>13.832</b>	.000

a Dependent Variable: LN\_RATIO

SPDAV may be indicated if the Sold variable enters the model with an unstandardized coefficient < -.05 or > +.05 and a t-value of < -1.96 or > +1.96. The t-statistic is a measure of the significance or importance of a regression variable in explaining differences in the dependent variable.

## Horseheads Sample 2010 SPDAV Results

The first test (\*roll Crosstabulation) indicates that 5195 residential parcels were included in the study. 5064 parcels were non-sales; 131 were sales. The test indicates that 67% (3392) of non-sale parcels received assessment changes, while 79.4% (104) of sale parcels received assessment changes. ORPTS tolerance for this test is a 5% difference between the percentage of sale and non-sale parcels where assessments changed. **With a difference of 12.4%, the municipality fails this test**, e.g. there are a greater number of changes in assessed value to sales than subjects.

\* roll Crosstabulation

		roll		Total
		UNSOLD	SOLD	
NO CHANGE	Count	1672	27	1699
	% within roll	33.0%	20.6%	32.7%
VALUE CHANGE	Count	3392	104	3496
	% within roll	67.0%	79.4%	67.3%
Total	Count	5064	131	5195
	% within roll	100.0%	100.0%	100.0%

SPDAV may be indicated if the percentage of sold properties with assessment changes is five points, or more, higher than the percentage of unsold properties with assessment changes.

The second test (Report) indicates that 4675 residential parcels were included in the study. 4557 unsold parcels received an average assessment change of 3.7%. 118 sold parcels received an average assessment change of 10.25%. The test indicates that with a substantially greater degree of changes in assessed value between sold and unsold properties, i.e. 6.55%, **the municipality fails this test**; e.g. bigger changes (amounts) are being made to sales than subjects.

Report

pdiff

roll	N	Mean	Std. Deviation	Minimum	Maximum
UNSOLD	4557	.0370	.04956	.00	.23
SOLD	118	.1025	.10865	.00	.38
Total	4675	.0386	.05287	.00	.38

SPDAV may be indicated if the average percent change of sold properties is 5 points, or more, higher than the average percent change of unsold properties.

The third test indicates that ratios are 5.8% higher for sales than for subjects. ORPTS' tolerance for this test is 5%. **The municipality also fails this test.**

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.640	.001		6566.150	.000
	sale	.058	.004	.187	12.981	.000

a Dependent Variable: LN\_ratio

SPDAV may be indicated if the Sold variable enters the model with an unstandardized coefficient  $<-.05$  or  $>+.05$  and a t-value of  $<-1.96$  or  $>+1.96$ . The t-statistic is a measure of the significance or importance of a regression variable in explaining differences in the dependent variable.



## Description of Charts for 2010 Pre-Decisional Collaboration Meetings

### **Part 1 shows the time frame of the residential sales used to create the CAMA model.**

Chart 1 is the sale month sale year cross tabulation. The chart is a matrix that lists the sale months in the first column and the sale years are listed across the top.

### **Part 2 describes the residential sales used in creating the CAMA model.**

Chart 1 frequency (count) of sales by municipality

Chart 2 frequency (count) of sales by property class code

Chart 3 frequency (count) of sales by building style

Chart 4 frequency (count) of sales by grade

Chart 5 frequency (count) of sales by condition

Chart 6 shows (descriptive statistics) sale count, minimum value, maximum value, and mean value for year built, living area, acres-lot size, water frontage, and rec room (size of finished recreation rooms), where applicable.

**Part 3 summarizes how the model performed.** Compares median and mean time-adjusted price per square-foot of living area (SFLA) with the price per SFLA estimated by the CAMA model for the sales used in the study.

Chart 1 comparison by municipality

Chart 2 comparisons by property class code

Chart 3 comparisons by building style

Chart 4 comparisons by grade

Chart 5 comparisons by condition

Chart 6 graph that shows the time-adjusted sale price and model estimate for every sale in the market area

Chart 7 a frequency distribution of predicted-to-actual sale price ratios

### **Part 4 summarizes the results of the CAMA model subject ratio study – CAMA model applied to the inventory from the 2009 assessment roll (descriptive statistics)**

The table indicates N (the number of parcels), SWIS Four (municipality, 3 or 4 digit code), minimum ratio (assessed value / model estimated market value) of data set, maximum ratio of data set, the standard deviation of the ratios, the price-related differential-PRD (IAAO standards 0.98 – 1.03), coefficient of dispersion of the ratios-COD (IAAO standards 10.0 or less for newer more homogeneous areas, 15.0 or less for older, heterogeneous areas, 20.0 or less for rural residential and seasonal areas), mean ratio of data set, median ratio of data set, weighted mean ratio (sum of the assessed values / sum of the model estimated market values) of data set, municipal stated level of assessment (LOA), average 2009 assessed value of parcels in data set, and average model estimated market value of parcels in data set

### **Part 5 summarizes a residential sales ratio study (descriptive statistics) if applicable**

The table indicates N (the number of sales) and how many years of sales, SWIS Four (municipality, 3 or 4 digit code), minimum ratio (assessed value / time adjusted sale price) of data set, maximum ratio of data set, the standard deviation of the ratios, the price-related differential-PRD (see part 4 for standards), coefficient of dispersion of the ratios-COD (see part 4 for standards), mean ratio of data set, median ratio of data set, weighted mean ratio of data set, 95% weighted mean ratio confidence interval lower and upper limits, municipal stated level of assessment (LOA), average 2009 assessed value of parcels in data set, and average time adjusted sale price of sales in data set

## Horseheads 2010 NBHD Analysis

### One Year Sales

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion
7	1		105.47%	105.47%	1.0000
10	8		99.53%	97.02%	1.0084
15	24		97.56%	97.83%	0.9955
20	7		97.80%	99.01%	1.0080
25	6		103.17%	105.09%	1.0036
30	2		105.82%	105.63%	1.0017
35	13		97.56%	97.46%	0.9945
40	3		97.56%	92.22%	1.0151
55	15		95.60%	96.11%	1.0029
65	12		97.56%	96.51%	1.0094
70	28		97.44%	96.25%	1.0134
Overall	119		97.56%	97.37%	1.0059

### Two Year Sales

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion
7	4		96.89%	98.34%	1.0038
10	19		98.71%	98.80%	1.0251
15	46		97.32%	96.46%	1.0004
20	12		98.04%	98.91%	1.0044
25	9		98.04%	102.77%	1.0110
30	7		97.58%	99.66%	1.0010
35	27		97.32%	97.33%	1.0011
40	5		97.56%	93.83%	1.0164
55	38		94.79%	96.34%	1.0071
65	28		97.92%	99.83%	1.0099
70	54		97.32%	96.04%	1.0120
Overall	249		97.50%	97.08%	1.0114

### Three Year Sales

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion
7	6		96.26%	97.00%	1.0039
10	32		96.37%	96.86%	1.0198
15	67		96.27%	95.41%	1.0030
20	17		97.80%	96.75%	1.0034
25	21		98.04%	100.86%	1.0097
30	14		97.42%	97.72%	1.0205
35	45		94.64%	96.33%	1.0061
40	9		97.50%	93.47%	1.0065
55	65		94.18%	94.87%	1.0078
65	44		96.87%	98.55%	1.0058
70	84		96.91%	95.41%	1.0107
Overall	404		96.33%	95.93%	1.0122

### Regression Estimate (CAMA)

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion
34007	115		105.81%	102.82%	1.0605
34010	559		91.54%	92.53%	1.0200
34015	481		91.91%	93.28%	1.0019
34020	282		85.87%	86.36%	1.0004
34025	403		86.55%	86.50%	1.0310
34030	379		121.42%	122.56%	1.1070
34035	687		91.89%	93.29%	1.0402
34040	120		84.04%	83.41%	1.0135
34055	732		87.47%	87.71%	1.0059
34065	608		92.88%	94.88%	1.0190
34070	1234		92.06%	92.52%	1.0088
Overall	5600		91.54%	92.32%	1.0393



## Chemung County

2010					
MUNI_CD	NAME	RES10_MA	RES_10	COM_10	VAC_10
070400	Elmira (City of)	210	0%	-2%	2%
072000	Ashland	211	0%	-2%	1%
072200	Baldwin	212	5%	-2%	1%
072400	Big Flats	213	3%	-2%	2%
072600	Catlin	212	5%	-2%	2%
072800	Chemung	212	2%	-2%	2%
073000	Elmira	211	0%	-2%	1%
073200	Erin	212	5%	-2%	2%
073400	Horseheads	213	3%	-2%	1%
073600	Southport	211	0%	-2%	1%
073800	Van Etten	212	2%	-2%	2%
074000	Veteran	212	5%	-2%	1%

Sales from July 1, 2008  
thru June 30, 2009

2009					
MUNI_CD	NAME	RES09_MA	RES_09	COM_09	VAC_09
070400	Elmira (City of)	210	0%	0%	7%
072000	Ashland	211	-2%	0%	7%
072200	Baldwin	212	0%	0%	7%
072400	Big Flats	213	4%	0%	8%
072600	Catlin	212	0%	0%	8%
072800	Chemung	212	0%	0%	8%
073000	Elmira	211	1%	0%	7%
073200	Erin	212	0%	0%	8%
073400	Horseheads	213	4%	0%	7%
073600	Southport	211	-2%	0%	7%
073800	Van Etten	212	0%	0%	8%
074000	Veteran	212	0%	0%	7%

Sales from July 1, 2007  
thru June 30, 2008

2008					
MUNI_CD	NAME	RES08_MA	RES_08	COM_08	VAC_08
070400	Elmira (City of)	210	3%	1%	0%
072000	Ashland	211	2%	0%	0%
072200	Baldwin	212	3%	0%	0%
072400	Big Flats	213	5%	1%	0%
072600	Catlin	212	3%	1%	0%
072800	Chemung	212	3%	0%	0%
073000	Elmira	211	2%	1%	0%
073200	Erin	212	3%	0%	0%
073400	Horseheads	213	5%	1%	0%
073600	Southport	211	2%	0%	0%
073800	Van Etten	212	3%	0%	0%
074000	Veteran	212	3%	0%	0%

Sales from July 1, 2006  
thru June 30, 2007

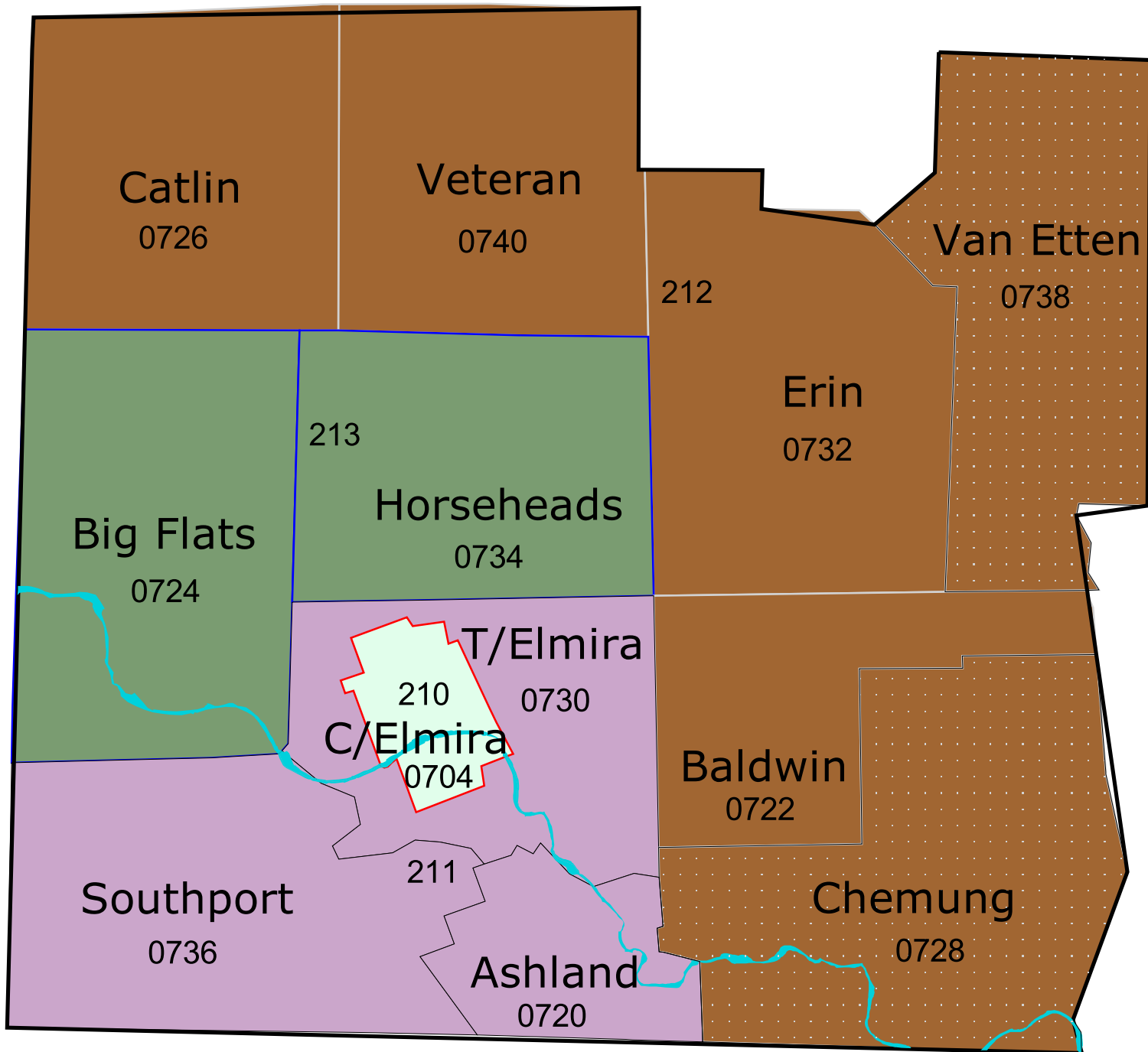
2007					
MUNI_CD	NAME	RES07_MA	RES_07	COM_07	VAC_07
070400	Elmira (City of)	210	4%	4%	5%
072000	Ashland	211	4%	4%	7%
072200	Baldwin	212	3%	4%	5%
072400	Big Flats	213	5%	4%	6%
072600	Catlin	212	3%	4%	6%
072800	Chemung	212	3%	4%	8%
073000	Elmira	211	4%	4%	5%
073200	Erin	212	3%	4%	6%
073400	Horseheads	213	5%	4%	5%
073600	Southport	211	4%	4%	6%
073800	Van Etten	212	3%	4%	5%
074000	Veteran	212	3%	4%	7%

Sales from July 1, 2005  
thru June 30, 2006

2006					
MUNI_CD	NAME	RES06_MA	RES_06	COM_06	VAC_06
070400	Elmira (City of)	210	0%	0%	0%
072000	Ashland	211	3%	1%	3%
072200	Baldwin	212	2%	1%	2%
072400	Big Flats	213	6%	3%	8%
072600	Catlin	212	2%	1%	2%
072800	Chemung	212	2%	1%	2%
073000	Elmira	211	3%	1%	3%
073200	Erin	212	2%	1%	2%
073400	Horseheads	213	5%	3%	5%
073600	Southport	211	3%	1%	3%
073800	Van Etten	212	2%	1%	2%
074000	Veteran	212	2%	1%	2%

Sales from July 1, 2004  
thru June 30, 2005

# Residential Trend Areas Chemung Co. 2010



C.A.P.

079901 (with Barton)

Residential Trend Areas

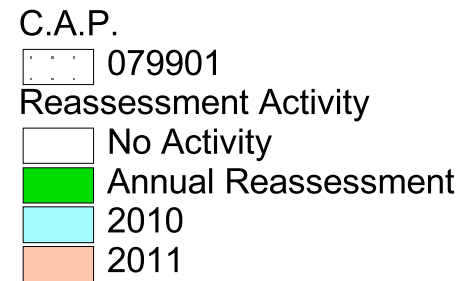
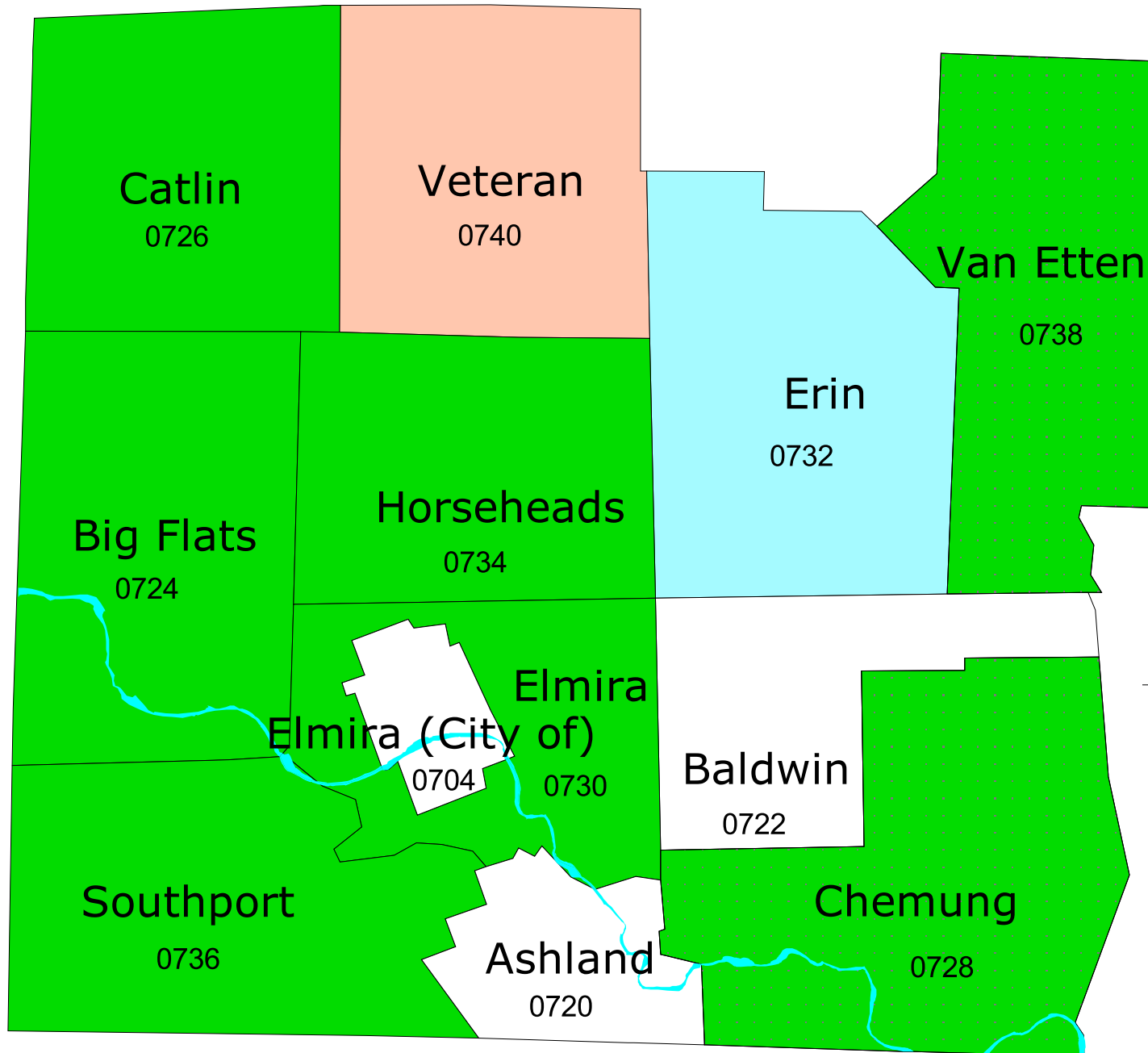
210 Elmira

211 Ashland/Elmira/Southport

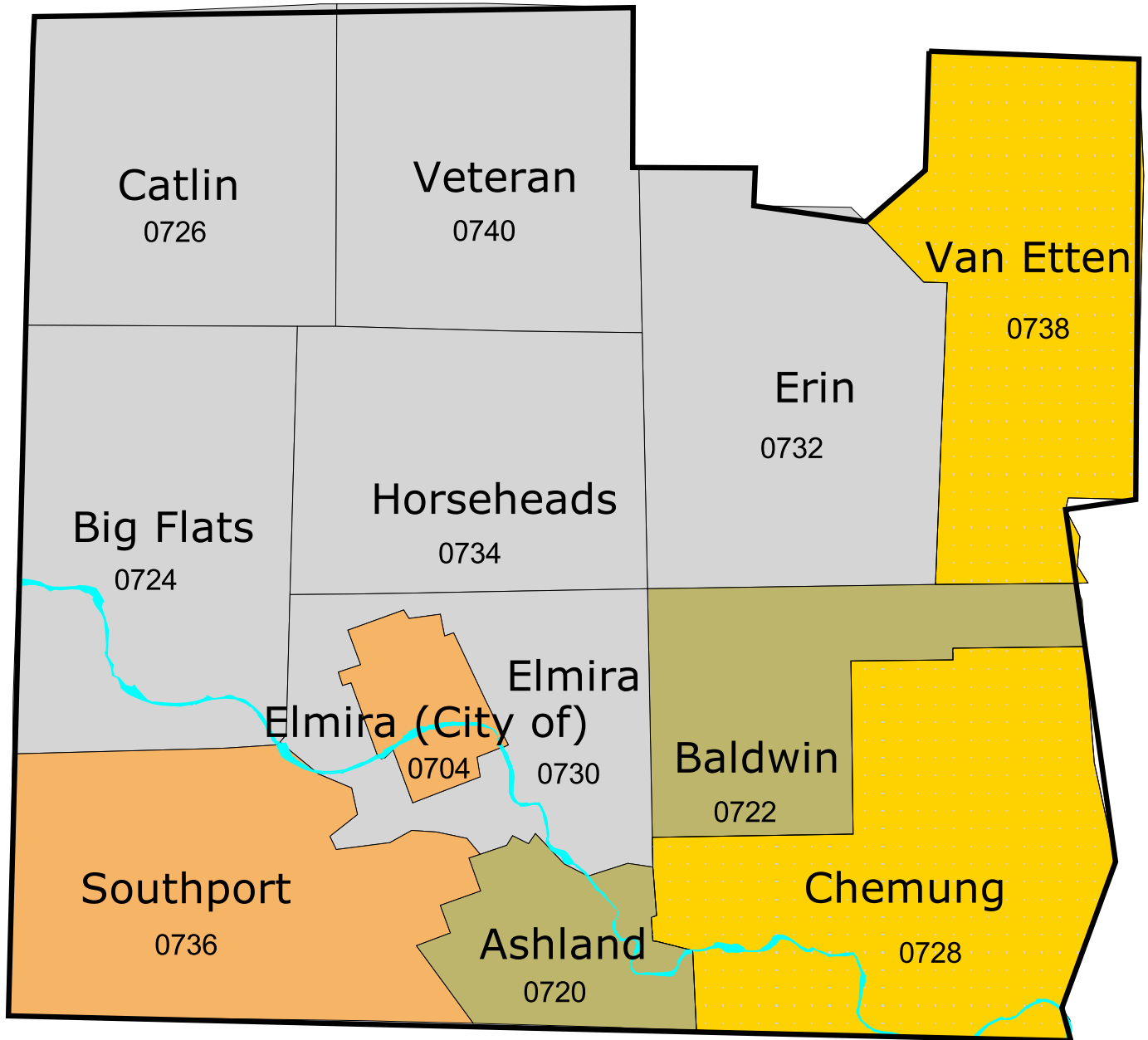
212 Rural Chemung

213 Big Flats/Horseheads

# Chemung County Reassessment Activity



# Chemung Co 2010 Shared Assessors



C.A.P.

079901

Shared Assessors

Bruce Stanko

Cathy Edwards

Joe Leonardi

Not Shared

**County Director  
Orientation**

**Section 7 – Board of Assessment  
Review Training**

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**NYS Office of Real Property Tax Services**

Educational Services

July 2021

## **Rules for Real Property Tax Administration**

### **Subpart 8188-6 BOARDS OF ASSESSMENT REVIEW**

#### **§ 8188-6.1 Responsibilities Delegated to County Directors.**

I. It shall be the responsibility of the county director to schedule and conduct training sessions for boards of assessment review within each county. ORPTS shall provide training materials for the sessions conducted by the county director.


J. Within five working days of the completion of any training session, the county director shall provide ORPTS with a list of all members of boards of assessment review who attended that session.

K. The county director shall distribute a certificate of attendance to each member in attendance at the training session and mail a copy of this certificate to the clerk of the local government. This certificate shall indicate that the member has attended a training session and may participate in the forthcoming meeting(s) of the board of assessment review held in the current year.

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Property Tax Rules can be located here: [www.tax.ny.gov/research/property/legal/rules\\_index.htm](http://www.tax.ny.gov/research/property/legal/rules_index.htm)

### **Real Property Tax Law and Rules for Real Property Tax Administration**

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- [Real Property Tax Law](#)
  - [Rules for Real Property Tax Administration](#)
  - [Regulatory actions](#)

**Board of Assessment Review Calendar**  
**Schedule for County Directors and Educational Services**  
For most municipalities in New York State

Date	County Director Activity	ORPTS Activity
October-November		Educational Services sends BAR Member Listings to Co. Directors via email
November-December	Co. Director sends listing to City/Town Clerks. Co. Director reviews updated information.	Educational Services sends Preliminary Planning Form to County Directors for Spring training sessions
December -January	Co. Directors receive updated BAR listings from City/Town Clerks.	
January – March	Co. Director returns BAR appointment updates and new information to Educational Services	Educational Services updates BAR appointment information on ORPTS tracking system.
Prior to Deadline of January 20	Directors plan Spring BAR training sessions. Directors return Preliminary Planning form to ORPTS.	Educational Services updates the data on the tracking system. Training date/location details are used in BAR Notices.
March		Ed Services will make the revised BAR classroom training materials available.  ORPTS e-mails BAR Rosters and Notices of Training Requirement for BAR Members <b>(*)</b> to County Directors
March – May	Directors return BAR Rosters to Educational Services as soon as possible (after each training session – even if more than one training session is scheduled.)	
April – May  2 <sup>nd</sup> Tuesday in May (ten business days prior to Grievance Day)		Educational Services updates BAR training on the tracking system. “BAR Notices of Failure to Attend Training” are distributed as directed.  Deadline for receipt of extension requests in Educational Services. Ed Services prepares extension approvals/denials.
4 <sup>th</sup> Tuesday in May	Grievance Day in most municipalities (4 <sup>th</sup> Tuesday in May)	

**(\*)** Notice of BAR Training Requirement for new appointees, re-appointees (who did not attend a BAR training session in the prior calendar year), temporary BAR members and members granted an extension in the prior year.





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

**EDUCATIONAL SERVICES**

W.A. HARRIMAN CAMPUS  
ALBANY, NY 12227

Tel. (518) 474-1764 Fax (518) 486-3799  
[tax.ny.gov/research/property](http://tax.ny.gov/research/property)

TO: City Clerks and Town Clerks  
FROM: Educational Services  
SUBJECT: Reporting Board of Assessment Review (BAR) information  
DATE: October 2016

It's time to review Board of Assessment Review member appointments and reappointments. If you have not already done so, please check your municipal records to determine which BAR appointments in your municipality have expired and if any vacancies exist. If necessary, please arrange for the BAR appointment item or items to be added to the next board meeting agenda.

1. After the appointment or reappointment is made, forward the information to your County Director of Real Property Tax Services. Please use the form provided and fill in new information or changes to existing information. The information provided will be used to determine the BAR training schedule for the spring of 2017.
2. If you have questions, please contact your County Director. Listed below are answers to some frequently asked questions.

**FREQUENTLY ASKED QUESTIONS about BOARD OF ASSESSMENT REVIEW**

1. Question: What is the purpose of the Board of Assessment Review?  
Answer: The BAR's sole purpose is to guarantee taxpayer's rights by hearing real property assessment complaints (grievances) and arriving at fair and impartial determinations regarding those complaints.
2. Question: Who must attend training?  
Answer: Initial appointees and re-appointees to the BAR must attend a BAR training session in order to participate in the hearing and determinations of assessment complaints on grievance day.
3. Question: How are Board of Assessment Review Appointments determined?  
Answer: Section 523 of the Real Property Tax Law prescribes BAR appointments. The Town Board or the City Council appoints Members for a five-year term of office. Terms of office must begin on October 1 and end on September 30, five years later. Terms should be staggered so that only one term expires each year. Persons appointed on a date other than October 1, to fill an unexpired term, serve until September 30 of the year that term ends. The BAR must consist of

not less than three nor more than five members. Neither the assessor nor any of his or her staff may be appointed to the board. In addition, the majority of the board must consist of members who are not officers or employees of the local government or village.

4. Question: What are the qualifications and oath of office requirements for BAR members?  
Answer: The Real Property Tax Law requires that members of the BAR have knowledge of property values in the assessing unit. BAR members are local public officers, and therefore, are required to be at least 18 years old, citizens of the United States and residents of the municipality which the board serves (Public Officers Law, section 3).

Members of the board are 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.

5. Question: Are there different types of Board of Assessment Review memberships?  
Answer: There are two types of members: the regular member, as noted in #4 above, and the temporary member. Temporary members are appointed to serve on administrative hearing panels. Up to two temporary members can be appointed for each regular member on the Board. Temporary members are appointed to one-year terms, are required to attend training every year and can only make recommendations regarding assessment determinations. Regular BAR members make all final determinations regarding assessments (Real Property Tax Law, section 523-a).

6. Question: Do Board of Assessment Review members receive certificates?  
Answer: Yes. The County Director of Real Property Tax Services distributes "certificates of attendance" to each BAR member who attends the training course. A copy of the certificate is filed with the city or town clerk.

7. Question: What happens if, after exploring all alternatives with the county director, a BAR member does not attend the training course when required to do so?  
Answer: The BAR member should explore all options with their county director and even the directors of neighboring counties to attend BAR training when they are required to attend. They should always seek alternate training dates or arrangements before using the last resort of applying for an extension. If a BAR member is unable to attend the courses offered as explained above, due to reasons (s)he cannot control, (s)he must submit a request in writing to Educational Services, at the address listed on the front of this memo. That extension request must be received at least ten working days prior to Grievance Day and must include the specific reason for not attending the prescribed training. If an extension is granted, the BAR member will be notified as soon as possible prior to Grievance Day and will be allowed to participate as a Board of Assessment Review member with the understanding that (s)he must attend the next available training session. If an extension is denied, the BAR member 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.

Enclosure

cc: County Director, Real Property Tax Services

**County Director  
Orientation**

**Section 9 – Correction of Errors**

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**NYS Office of Real Property Tax Services**

Educational Services

July 2021

**SECTION 550 REAL PROPERTY TAX LAW**

## §550 Definitions.

When used in this title:

1. "Assessment roll" means the assessment roll as it exists from the time of its tentative completion to the time of the annexation of warrant for the collection of taxes.
2. "Clerical error" means:
  - (a) an incorrect entry of assessed valuation on an assessment roll or on a tax roll which, because of a mistake in transcription, does not conform to the entry for the same parcel which appears on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review; or
  - (b) an entry which is a mathematical error present in the computation of a partial exemption; or
  - (c) an incorrect entry of assessed valuation on an assessment roll or on a tax roll for a parcel which, except for a failure on the part of the assessor to act on a partial exemption, would be eligible for such partial exemption; or
  - (d) an entry which is a mathematical error present in the computation or extension of the tax; or
  - (e) an entry on a tax roll which is incorrect by reason of a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district; or
  - (f) a duplicate entry on an assessment roll or on a tax roll of the description or assessed valuation, or both, of an entire single parcel; or
  - (g) an entry on an assessment or tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
  - (h) an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; or
  - (i) an entry on a tax roll which is incorrect by reason of a mistake in the transcription of a relieved school tax or relieved village tax.

3. "Error in essential fact" means:
  - (a) an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date for such assessment roll; or
  - (b) an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was not in existence or which was present on a different parcel; or
  - (c) an incorrect entry of acreage on the taxable portion of the assessment roll, or the tax roll, or both, which acreage was considered by the assessor in the valuation of the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant; or
  - (d) the omission of the value of an improvement present on real property prior to taxable status date; or
  - (e) an incorrect entry of a partial exemption on an assessment roll for a parcel which is not eligible for such partial exemption; or
  - (f) an entry pursuant to article nineteen of this chapter on an assessment or tax roll which is incorrect by reason of a misclassification of property which is exclusively used for either residential or non-residential purposes.
4. "Improvement" means real property as defined in paragraph (b) of subdivision twelve of section one hundred two of this chapter, and which has been separately described and valued on the property record card, field book or other final work product of the assessor.
  - 4-a. "Omission" or "omitted real property" means a parcel wholly omitted from the assessment roll or tax roll, taxable real property entered on the roll as wholly exempt real property, or an error in essential fact as defined in paragraph (d) of subdivision three of this section. An omission shall also include taxable real property for which no school district or special district tax was levied because of a failure to include the property within the appropriate taxing district. An "omission" or "omitted real property" shall not include real property assessed pursuant to subdivisions two through five of section five hundred of this article.
5. "Tax levying body" means the governing board of a municipal corporation which annexes a warrant for the collection of taxes to a final assessment roll.
6. "Tax roll" means a final assessment roll upon which taxes have been extended and to which a warrant has been annexed.

7. "Unlawful entry" means:
- (a) an entry on the taxable portion of the assessment roll or the tax roll, or both, of the assessed valuation of real property which, except for the provisions of section four hundred ninety of this chapter, is wholly exempt from taxation; or
  - (b) an entry on an assessment roll or a tax roll, or both, of the assessed valuation of real property which is entirely outside the boundaries of the assessing unit, the school district or the special in which the real property is designated as being located, but not an entry on an assessment roll or a tax roll, or both, of the assessed valuation of real property assessed pursuant to subdivisions two through five of section five hundred of this article; or
  - (c) an entry of assessed valuation on an assessment roll or on a tax roll, or both, which has been made by a person or body without the authority to make such entry; or
  - (d) an entry of assessed valuation of state land subject to taxation on an assessment roll or on a tax roll, or both, which exceeds the assessment of such land approved by the commissioner; or
  - (e) an entry of assessed valuation of a special franchise on an roll or on a tax roll, or both, which exceeds the final assessment thereof as determined by the commissioner pursuant to subdivision one of section six hundred six of this chapter, or the full of that special franchise as determined by the commissioner to subdivision two of section six hundred six of this chapter by the final state equalization rate established by the commissioner for the assessment roll upon which that value appears.

## **ADMINISTRATIVE CORRECTION OF ERRORS**

### **Real Property Tax Law, Article 5, Title 3**

#### **§ 559. Application of title.**

No county charter or local law may be adopted which is inconsistent with the correction of errors provisions.

Correction of errors provisions apply to all municipal corporations except New York City.

#### **§ 550. Definitions.**

1. "**Assessment roll**" means the assessment roll as it exists from the time of its tentative completion to the time of the annexation of a warrant for the collection of taxes.

6. "**Tax roll**" means a final assessment roll upon which taxes have been extended and to which a warrant has been annexed.

5. "**Tax levying body**" means the governing board of a municipal corporation which annexes a warrant for the collection of taxes to a final assessment roll.

4. "**Improvement**" means real property as defined in RPTL, §102(12)(b), and which has been separately described and valued on the property record card, field book or other final work product of the assessor.

2. "**Clerical error**" means:

(a) an incorrect entry of assessed valuation on an assessment roll or on a tax roll which, because of a mistake in transcription, does not conform to the entry for the same parcel which appears on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review [BAR]; or

\*(b) an entry which is a mathematical error present in the computation of a partial exemption; or

(c) an incorrect entry of assessed valuation on an assessment roll or on a tax roll for a parcel which, except for a failure on the part of the assessor to act on a partial exemption, would be eligible for such partial exemption; or

\*(d) an entry which is a mathematical error present in the computation or extension of the tax; or

\*(e) an entry on a tax roll which is incorrect by reason of a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district; or

(f) a duplicate entry on an assessment roll or on a tax roll of the description or assessed valuation, or both, of an entire single parcel; or

(g) an entry on an assessment or tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or



(h) an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; or

(i) an entry on a tax roll which is incorrect by reason of a mistake in the transcription of a relieved school tax or relieved village tax.

3. "**Error in essential fact**" means:

(a) an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was destroyed or removed prior to taxable status date for such assessment roll; or

(b) an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was not in existence or which was present on a different parcel; or

(c) an incorrect entry of acreage on the taxable portion of the assessment roll, or the tax roll, or both, which acreage was considered by the assessor in the valuation of the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant; or

(d) the omission of the value of an improvement present on real property prior to taxable status date; or

(e) an incorrect entry of a partial exemption on an assessment roll for a parcel which is not eligible for such partial exemption; or

(f) an entry pursuant to RPTL, Article 19 on an assessment or tax roll which is incorrect by reason of a misclassification of property which is exclusively used for either residential or nonresidential purposes.

7. "**Unlawful entry**" means:

(a) an entry on the taxable portion of the assessment roll or the tax roll, or both, of the assessed valuation of real property which, except for the provisions of RPTL, §490, is wholly exempt from taxation; or

\*(b) an entry on an assessment roll or a tax roll, or both, of the assessed valuation of real property which is entirely outside the boundaries of the assessing unit, the school district or the special district in which the real property is designated as being located, but not an entry on an assessment roll or a tax roll, or both, of the assessed valuation of real property assessed pursuant to RPTL, §500 (2)-(5); or

(c) an entry of assessed valuation on an assessment roll or on a tax roll, or both, which has been made by a person or body without the authority to make such entry; or

(d) an entry of assessed valuation of state land subject to taxation on an assessment roll or on a tax roll, or both, which exceeds the assessment of such land approved by the Commissioner of Taxation and Finance; or

(e) an entry of assessed valuation of a special franchise on an assessment roll or on a tax roll, or both, which exceeds the final assessment thereof as determined by the

Commissioner of Taxation and Finance pursuant to RPTL, §606(1), or the full value of that special franchise as determined by the Commissioner pursuant to RPTL, §606(2) adjusted by the final State equalization rate established by the Commissioner for the assessment roll upon which that value appears.

4-a. "**Omission**" or "omitted real property" means a parcel wholly omitted from the assessment roll or tax roll, taxable real property entered on the roll as wholly exempt real property, or an error in essential fact as defined in paragraph (d) of subdivision three of this section. An omission also includes taxable real property for which no school district or special district tax was levied because of a failure to include the property within the appropriate taxing district. An "omission" or "omitted real property" does not include real property assessed pursuant to RPTL, §500, (2)-(5).

### **§ 552. Correction of errors on tentative assessment rolls.**

- All clerical errors, unlawful entries and errors in essential fact
- Error appears on current year's tentative roll or post-taxable status date filed senior citizen renewal (per option in RPTL, §467(8))
- Assessor transmits **form RP-552 (1/06)** to the board of assessment review (for error in essential fact, must include: (i) copy of property record card, field book or other final work product on which incorrect assessment was based; and (ii) copy of any existing municipal record substantiating the error)

If the assessor acts on behalf of an owner or person with standing to complain about the assessment (i.e., correction will result in lower tax bill), the assessor provides such owner or other person with a copy of form RP-552. If RP-552 is filed too late for a grievance day hearing, the complainant may send the Board of Assessment Review his/her copy; The BAR will treat it as a petition filed pursuant to section 553 of the RPTL.

If the assessor wants to increase an assessment, the assessor sends form RP-552 to the BAR and to the owner. The owner's copy must be sent by certified mail at least five days before grievance day.

Changes ordered by the BAR as result of RP-552 are petitions to be included on a BAR verified statement to the assessor on or before final roll date (RPTL, §525(4)).

### **§ 553. Correction of final assessment rolls.**

- (a) Clerical error on current or preceding year's assessment roll resulting in assessed value or special assessment or other unit of service charge less than that actually on assessor's record
- (b) Clerical error on current year's assessment roll resulting in assessed value or special assessment or other unit of service charge more than that actually on assessor's record or board of assessment review's [BAR] verified statement
- (c) Omission from assessment roll of preceding year of taxable real property
- (d) Omission from assessment roll of current year of taxable real property
- (e) Unlawful entry appearing on current assessment roll
- (f) Error in essential fact on current assessment roll
- (f-1) Incorrect partial exemption granted on preceding year's roll for parcel not eligible for exemption (provided no transfer of title since that roll was filed)
- (g) State land assessment for current or preceding year which is less than the assessment approved by the Commissioner

(h) Special franchise assessment for current or preceding year which is less than the final special franchise assessment determined by the Commissioner pursuant to RPTL, §606(1), or the full value of that special franchise as determined by the Commissioner pursuant to RPTL, §606(2) adjusted by the final State equalization rate established by the Commissioner for the assessment roll upon which that value appears.

Assessor may remove full or partial exemptions granted to properties that have been transferred to non-exempt owners - as omitted assessment (per RPTL, §520).

Assessor files **form RP-553 (1/06)** with the BAR at least 10 days before so-called second meeting of the BAR <sup>1</sup> for errors described in paragraphs (a), (c), (d), (f), (f-1), (g) and (h) and for section 520 correction. (For error in essential fact, assessor must include (i) copy of property record card, field book or other final work product on which incorrect assessment was based, and (ii) copy of existing municipal record substantiating error.) For errors described in paragraphs (b) and (e), five days filing is sufficient (and no notice to owner is required).

At least 10 days before a second meeting, the assessor must notify the owner by certified mail, return receipt, of petition to make correction described in paragraph (a), (c), (d), (f), (f-1), (g) or (h). Notice must include RP-553 and information when and where the BAR will meet.

The assessor should follow same notice schedule for section 520 correction. **Form RP-520-Ntc (rev. 9/01)** may be used to notify taxpayer.

If the BAR has any RP-553 petitions from assessor (and/or copies of RP-554 or RP-556 from county director), the BAR will meet on designated day to consider petitions. If no petitions are filed, the BAR chairperson may cancel meeting (with notice to the members of the BAR, assessor(s) and county director).

The BAR has the same powers and duties at a second meeting it has with respect to grievance day. The BAR will file a verified statement of changes with the tax levying body within five days of meeting; copy to assessor for filing with final assessment roll; copy retained in the city or town clerk's office. The assessor notifies tax levying body of §520 additions on **form RP-520/551 (1/95)**. The tax levying body incorporates changes into tax rate computations. For prior year corrections, property is taxed at corresponding fiscal years' tax rates.

#### **§ 551-a. Failure to extend tax.**

Where the tax has been levied by or on behalf of a municipal corporation or special district, but has not been extended against the final assessment of a parcel entered on the tax roll, the collecting officer may add the appropriate tax to the tax roll of the current year pursuant to the procedure set forth in §551-a.

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<sup>1</sup> The BAR is to schedule "second" meeting(s) at grievance day (RPTL, §525(2)(b)). Meeting must be at least 15 days after filing of final roll AND cannot be more than 90 days nor less than 20 days before issuance of tax warrant. Since there may be several separate warrants issued, there may be several "second" meetings. The BAR is to notify the assessor, tax levying bodies and county director of date(s).

The collecting officer extends the tax by applying the tax rate of the municipal corporation or special district for the preceding year or current year, as the case may be. For a tax not extended on the tax roll of the preceding year, the collecting officer enters on the tax roll of the current year the assessed value of the parcel as listed on the tax roll of the preceding year.

Upon extension of the tax, the collecting officer notifies the owner of such property, identifying the parcel by the description appearing on the tax roll, stating the municipal corporation or special district on behalf of which such tax is extended, the tax year in question, the assessed value of the parcel, the tax rate used, and the amount of the tax. The notice must also advise the owner of his right to review.

The owner of the property or other person who would be entitled to file a grievance may petition the county director within 10 days of the mailing of the notice to object to the addition of such extension on the tax roll. The county director immediately reports his findings with respect to the validity of the action of the collecting officer to the appropriate tax levying body.

The tax levying body examines the report of the county director and issues a determination, copies of which are to be served upon the complainant, the collecting officer and the county director.

If an owner objects to the extension of the tax in the manner provided, he or she will have 30 days from the determination of the tax levying body to pay such tax without interest. In any other case, the owner shall have 30 days from the date the notice was mailed to pay the tax without interest.

#### **§ 554. Correction of errors on tax rolls.**

The owner or person entitled to file a grievance may, at any time prior to expiration of the tax warrant, file **form RP-554 (9/04)** with the county director for correction of clerical error, error in essential fact, or unlawful entry on tax roll. (For error in essential fact, the application must include: (i) copy of property record card, field book or other final work product on which incorrect assessment was based, and (ii) copy of the existing municipal record substantiating error. For unlawful entry per RPTL, §550(7)(a), the application must include the assessor's statement that the property should have received wholly exempt status.)

Within 10 days, the county director will investigate the circumstances of the claimed error with any necessary assistance from municipal officials. Upon completion of investigation, the county director submits a written report and recommendation (with copies of RP-554 application) to the tax levying body. If the same error appears on current assessment roll, the county director also submits copy of RP-554 to the BAR which treats it as if it were form RP-553.

Tax levying body, at a regular or special meeting, examines application and reports and decides if error exists:

a) If it rejects the application, it makes a notation on RP-554 and notifies the applicant explaining the rejection.

b) If it approves the application, it makes notation on form RP-554 and enters the correct extension of taxes.

c) It notifies the officer having jurisdiction of tax roll of approved application and notifies taxpayer of approval.

d) Whether approved or denied, copies of all applications must be filed with the records of tax levying body.

An officer having jurisdiction of the tax roll, corrects the tax roll as per the order and collects the corrected tax. The Order and approved application shall be annexed to or filed with tax roll.

Applicants who file form RP-554 with the county director during the interest-free period may pay the corrected tax without interest within eight days of mailing of notice of approval. All others must pay usual interest, except no additional interest is imposed if corrected amount of tax is paid within eight days of date notice of approval is mailed to the taxpayer, unless the eight day period would end after the expiration of the warrant, in which case, the period for payment without additional interest ends upon expiration of the warrant.

The chief assessor or chair of the board of assessors performs the county director's duties in county assessing units. The village assessor performs the county director's duties in villages except the county director does so for non-assessing villages (RPTL, §1402(3)).

The tax levying body's duties may be delegated to the official empowered to authorize payment of bills without prior audit so long as correction does not exceed \$2,500 or lesser set amount.

#### **§ 555. Changes in descriptions of real property on final assessment rolls.**

The tax levying bodies, except school districts, are to examine the final assessment rolls submitted to them for tax levy purposes to ascertain if the descriptions of real property on such rolls are sufficient for purposes of possible tax enforcement by tax sale. If not, the tax levying body may change those descriptions. If the change cannot be accomplished in time for the levy, the change is to be made for the next succeeding levy. The property is not to be taxed until the adequate description is obtained. It is to be treated as omitted property if necessary.

#### **§ 556. Refunds and credits of taxes.**

The tax levying body may refund or apply credit against outstanding an tax (within three years) for clerical error, unlawful entry or error in essential fact (except error in essential fact per §550(3)(d)). Application on **form RP-556 (1/06)** must be filed by the person who paid the tax, or for which tax is outstanding, with the county director within three years of annexation of the warrant. (For an error in essential fact, the application must include (i) a copy of property record card, field book or other final work product on which incorrect assessment was based, and (ii) a copy of existing municipal record substantiating error. For unlawful entry per RPTL, §550(7)(a), application must include assessor's statement that property should have received wholly exempt status.)

Within 10 days, the county director is to investigate the claimed error with any necessary assistance from municipal officials. Upon completion of investigation, the county director submits a written report and recommendation (with copies of RP-556 application) to the tax levying body. If the same error appears on the current assessment roll, the county director also submits copy of RP-556 to the BAR which treats it as if it were form RP-553.

The tax levying body examines the application and report and decides if an error exists:

a) If it rejects the application, it makes a notation on RP-556 and notifies the applicant explaining the rejection.

b) If it approves application, it makes a notation on form RP-556, enters amount of refund or outstanding tax to be credited, and notifies taxpayer of the approval.

Amounts refunded or credited are charges upon municipal corporations or special districts. Amounts charged to cities, towns and special districts are to be included in next tax levy. School district will be charged back for relieved school tax.

For portions of outstanding taxes that are credited per RPTL, §556, interest and penalties are to be reduced to the extent that such interest and penalties were attributable to the credited portion of tax, and no additional interest and penalties are imposed if the corrected amount of the tax is paid within eight days of the date on which notice of approval is mailed.

The chief assessor or chair of the board of assessors performs the county director duties in county assessing units. The village assessor performs the county director duties in villages except county director does so for non-assessing villages (RPTL, §1402(3)).

Tax levying body duties may be delegated to the official empowered to authorize payment of bills without prior audit so long as correction does not exceed \$2,500 or lesser set amount.

**§ 556-b. Correction of certain errors, substantial in number and identical in nature.**

An expedited procedure may be applied if the same clerical error per RPTL, §550(2)(b), (d), or (e) or same unlawful entry per RPTL, §550(7)(b) [all noted by \* in §550 definitions above] occurs with respect to a substantial number of parcels in the preparation of a tax roll.

A single application (**form RP-556-b (9/04)**) filed with the county director on behalf of all owners of property affected by the same clerical error or unlawful entry.

Within 10 days of receiving the application, the county director investigates and issues a written report to the tax levying body. If the tax levying body determines that the claimed clerical error or unlawful entry has occurred, it shall immediately issue an order setting forth the corrected taxes and direct the officer having jurisdiction of the tax roll to correct the roll.

If the tax levying body approves the application, it orders the refund of any excess taxes paid with respect to said error or unlawful entry. The amount of any taxes, including relieved school taxes so refunded, are a charge upon each municipal corporation, special district or school district to the extent provided in RPTL, §556.

If form RP-556-b is filed during the interest-free period, the applicant and all owners of property affected by the clerical error or unlawful entry may pay the corrected tax as determined by the tax levying body without interest, if payment is made within eight days of the date on which the corrected tax bill is mailed. One copy of an approved application

and the order are to be annexed to the tax roll and warrant, or filed therewith by the officer having jurisdiction of the roll and shall become a part thereof.

If the tax levying body rejects application, it must notify the applicant.

**§ 557. Cancellations and rejections of certain delinquent taxes returned to county treasurer.**

After the return of unpaid taxes, if the county treasurer determines that a taxable property in a city or town has been assessed in duplicate for any year or years, assuming no tax sale of the property has yet occurred, the county treasurer may cancel one of the duplicate taxes. The treasurer then charges back and apportions the amount to the city or town as appropriate.

The county treasurer is to examine the accounts of tax arrears and may reject all taxes charged on real property so inaccurately described that the taxes cannot be enforced. The treasurer notifies the mayor or supervisor of the rejected taxes who is to cause an accurate description to be made and returned to the treasurer.

**§ 558. Cancellation of void taxes.**

The county legislature may cancel any unpaid tax levied or imposed by such county against property of New York State or the United States where it is determined that the lien of such tax cannot be enforced. The county legislature may also direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any such cancelled tax is a charge upon the county to the extent of the county taxes that were so cancelled and upon the cities and towns or special districts thereof to the extent of the respective city, town or special district taxes that were so cancelled. Amounts so charged to cities, towns and special districts shall be included in the next ensuing tax levy.

The county legislature may cancel any unpaid school tax relieved by such county pursuant to RPTL, §1330(5) or §1332(5) or any unpaid village tax relieved by such county pursuant to RPTL, §1442(4) against property of the state or the United States where it is determined that the lien of such tax cannot be enforced, or where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any tax so cancelled shall be charged against the school district or village which levied such tax. The amount so charged against a school district or village shall be withheld by the county treasurer from any moneys which shall become payable by him to such school district or village by reason of taxes which shall thereafter be returned to him as uncollected by such school district or village. No such cancellation of any unpaid school taxes or no such charge shall be made by the county legislature against any such school district or village unless ten days' notice thereof by mail shall be given to the school authorities thereof.

Where a city, town or village has the power to enforce the collection of delinquent taxes, such city, town or village shall have the same powers and duties concerning the cancellation of void taxes as is granted to counties pursuant to the foregoing provisions of this section. Void taxes may be cancelled and the amount of such cancelled taxes shall be apportioned and charged back to the appropriate county, village, school district or special district in the manner provided in the foregoing provisions of this section.

**§ 551. Entry by assessor of omitted real property on current assessment roll.**

The assessor, upon his or her own or upon request of a taxpayer, shall enter on the current assessment roll, prior to its tentative completion, any parcel shown to have been omitted from the preceding year's assessment roll at the valuation of that year, or if not then valued, at a valuation that the assessor determined for the preceding year.

The assessor may add parcels that received full or partial exemptions on prior roll but that were transferred to non-exempt owners (RPTL, §520). **Form RP-551-Ntc (10/00)** may be used to notify taxpayer.

A special franchise assessment after apportionment by the assessor, if necessary, or an assessment of state land subject to taxation for the preceding year which is less than the assessment thereof approved by the Commissioner, shall be entered at the valuation determined by the Commissioner.

Real property assessed pursuant to this section is to be taxed at the tax rate or tax rates for the preceding year. The amount of tax or taxes levied pursuant RPTL, §551 are to be deducted from the aggregate amount of taxes to be levied for the current year. **Form RP-520/551 (1/95)** may be used to notify the tax levying body.





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

PRORATED TAX AND OMISSION NOTICE FORM

\_\_\_\_\_  
Name of assessing unit

\_\_\_\_\_

\_\_\_\_\_  
Address

To: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PARCEL ID No: \_\_\_\_\_

(See tax bill or assessment roll)

Assessment (as of transfer date) \$ \_\_\_\_\_

1. This is to notify you that the above-referenced property transferred to you on \_\_\_\_\_ 20\_\_\_\_ is no longer entitled to the \_\_\_\_\_ exemption from real property tax granted to the former owner. The property is liable for taxes attributable to the formerly exempt portion of the assessment, which assessment I/we have calculated to be \$ \_\_\_\_\_. Taxes shall be applied to this amount prorated from the date of transfer of title to you for the remainder of the fiscal year of each municipal corporation in which the property is located. Subject to any right you may have to an exemption, the property also will be fully liable for taxation for any fiscal year commencing on or after the date of the transfer.
2. Administrative review of this assessment I/we have calculated is available during the next scheduled meeting of the \_\_\_\_\_ Board of Assessment Review at (time & date) \_\_\_\_\_ in the \_\_\_\_\_.

**IF YOU HAVE ANY QUESTIONS CONCERNING THIS NOTICE, PLEASE CONTACT ME AT THE ABOVE ADDRESS.**

Very truly yours,

\_\_\_\_\_  
Assessor/Chairman, Board of Assessors





NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

NOTICE TO TAX LEVYING BODY OF TRANSFER OF
EXEMPT REAL PROPERTY (RPTL, SECTION 520) OR
OMITTED TAXABLE PROPERTY (RPTL, SECTION 551)
(Instructions on reverse side)

TO: \_\_\_\_\_

DATE \_\_\_\_\_

FOR ASSESSOR'S USE

1. Parcel Id No. \_\_\_\_\_ 2. \_\_\_\_\_
Name of Owner

\_\_\_\_\_
Address

3. Assessment added to: \_\_\_\_\_ Tentative roll (RPTL, Sec. 551) \_\_\_\_\_ Final roll (RPTL, Sec. 553)

4. Classification of parcel: \_\_\_\_\_ a. Omitted from previous assessment roll (RPTL, Sec. 551)
\_\_\_\_\_ b. Transferred, formerly exempt property (RPTL, Sec. 520)

If "b" identify \_\_\_\_\_ Former Owner \_\_\_\_\_ Former Exemption
\_\_\_\_\_ Date of Transfer

5. Notice of Assessed Value and Right to Review sent on: \_\_\_\_\_

6. Fiscal year(s), or portion thereof, for which parcel was added to the current assessment roll: \_\_\_\_\_

7. Assessed value of property subject to taxation: \_\_\_\_\_

\_\_\_\_\_
Date

\_\_\_\_\_
Signature of Assessor/Chairman Board of Assessors

FOR TAX LEVYING BODY'S USE

Computation of Tax

Table with 4 columns: TAX PURPOSES, RATE/M x ASSESSED VALUE=TAX, FRACTION OF FISCAL YEAR SUBJECT TO TAX, TAX AFTER PRO RATING. Includes rows for 'FOR BOTH RPTL, SECTIONS 520, 551 USE' and 'FOR RPTL, SECTION 520 ONLY'.

TOTAL TAX \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

## INSTRUCTIONS

Form RP-520-551 may be used to report the addition of transferred property formerly exempt from taxation (RPTL, Section 520) or omitted property (RPTL, Section 551) to the appropriate tax levying body. The tax levying body should be identified at the top of the form.

The following information about the property should be provided.

- Item 1. Identification of the parcel as it appears on the tentative or final assessment roll.
- Item 2. The name and mailing address of the current owner.
- Item 3. Whether the parcel has been initially added to the tentative or final assessment roll.
- Item 4. Whether the parcel was omitted from the preceding year's assessment roll or was exempt from taxation before transfer. If the parcel was formerly exempt, provide the name of the former owner, the nature of the exemption and the date of transfer.
- Item 5. The date on which the Notice of Assessed Value and Right to Review was sent to the current property owner.
- Item 6. The fiscal year(s), or portions thereof, for which the parcel was added to the current assessment roll.
- Item 7. The assessed value of the parcel for the current or preceding year subject to taxation on the current year(s) roll.

The chart provided may be used by the tax levying body to compute the total tax liability for an omitted parcel or the pro rated liability for a formerly exempted parcel.



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

**PRO-RATED TAX AND OMISSION NOTICE FORM**

\_\_\_\_\_  
Name of assessing unit  
\_\_\_\_\_  
Address  
\_\_\_\_\_

To: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

PARCEL ID: \_\_\_\_\_

1. This is to notify you that the property owned by you and located at \_\_\_\_\_ was erroneously omitted from the 20\_\_\_\_ assessment roll and was improperly excluded from taxation for the following tax levying units at the corresponding tax rates:

	<u>Tax Levying Unit</u>	<u>Fiscal Year</u>	<u>Tax Rate</u>
a.			
b.			
c.			
d.			

The property is liable for taxation at the above tax rates based on its assessed value in the year of omission. I/we have calculated the assessed value to be \$\_\_\_\_\_ and this value has been entered on the current assessment roll. The previous year's tax liability will be payable this year along with property taxes applicable to this year's assessed value.

2. Administrative review of this assessment is available upon the filing of a complaint with the \_\_\_\_\_ Board of Assessment Review, which is scheduled to meet at \_\_\_\_\_ a.m./p.m. on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_.

If you have any questions concerning this notice, please contact the Assessor at the above address.

Very truly yours,

\_\_\_\_\_  
Assessor/Chairman  
Board of Assessors





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

VERIFIED STATEMENT OF ASSESSOR TO BOARD OF ASSESSMENT
REVIEW FOR THE [ ] FOR THE [ ]
Assessing Unit
CORRECTION OF THE 20 [ ] TENTATIVE ASSESSMENT ROLL

(Instructions and general information on back)

To be completed in duplicate by the assessor or a designated member of the Board of Assessors. One copy of this is to be transmitted to the individual named in item 1. Transmit original to Board of Assessment Review. This statement is valid solely for corrections to tentative assessment rolls. It is not to be used after delivery of the verified list of changes by the Board of Assessment Review to the assessor(s).

1a. Name of Owner
1b. Mailing Address
1c. E-mail Address (optional)
2. Telephone Number
3. Parcel Location (if different than 1b.)

4. Description of real property as shown on tax roll or tax bill (include tax map designation)

5. Account No.

6a. Entry appearing on tentative assessment roll: Land Value, Total Value, Exempt Value
6b. Entry on tentative assessment roll should be: Land Value, Total Value, Exempt Value

7. Reason for correction (see definitions on reverse)
Clerical Error as defined in Sec. 550(2) para.
Error in Essential Fact as defined in Sec. 550(3) para.
Unlawful Entry as defined in Sec. 550(7) para.
Late senior citizen exemption renewal application, pursuant to Sec. 467(8).

8. Describe how error occurred. (Be specific; do not repeat definition on reverse side; attach documentation to support correction).

VERIFICATION BY ASSESSOR

[ ], Assessor or designated member of the Board of Assessors of the [ ] (City/Town/Village) of [ ] being duly sworn, says that the assessment for the real property described above appearing on the tentative assessment roll for the city, town, or village of [ ] is in error due to a \*clerical error, error in essential fact, unlawful entry, or a late senior citizen exemption renewal application.

Assessor's signature

Sworn to before me this [ ] day of [ ] 20 [ ]

Notary Public

(\*circle type of error)

Remarks:

To be completed by Board of Assessment Review
Final approval assessment (include on verified list of changes).....\$ [ ]

**Real Property Tax Law, Section 550(2):**

A “clerical error” means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record, field book or other final work product of the assessor, due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to the failure of the assessor to act on a partial exemption;
- (d) [not applicable to tentative assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor, or;
- (h),(i) [not applicable to tentative assessment rolls].

**Real Property Tax Law, Section 550(3):**

An “error in essential fact” means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit, which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An “unlawful entry” means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property, which exceeds the final assessment as made by the Office of Real Property Tax Services [or second condition not applicable to tentative roll].

**Real Property Tax Law, Section 467(8):**

Late Senior Citizen Exemption Renewal Application.

Each city, town, village, and county with the power to assess real property is authorized to enact a local law authorizing the assessor to accept senior citizen exemption renewal applications filed after taxable status date and on or before the date for the hearing of complaints. If such local law has been enacted and a senior citizen exemption was granted on the preceding assessment roll, complete this form and send it to the Board of Assessment Review, with a copy to the taxpayer. Do **not** enter the exemption on the assessment roll until authorized by the Board of Assessment Review.





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

NOTICE AND PETITION OF ASSESSOR TO THE BOARD OF ASSESSMENT
REVIEW FOR THE (assessing unit) FOR
CORRECTION OF THE 20 FINAL ASSESSMENT ROLL

To be completed in duplicate by assessor, or designated member of the Board of Assessors. Assessor is to transmit copy by certified mail, return receipt requested, to individual named in Part 2, item 1, EXCEPT where the proposed correction will result in a lower assessment. Transmit original to Chairman of Board of Assessment Review

PART 1: NOTICE OF PETITION

You are hereby notified that the Board of Assessment Review for Assessing Unit will convene at Time (a.m./p.m.) on Date at Location for the purpose of acting on the Assessor's or Board of Assessor's petition (see below) to correct the Year final assessment roll.

Note: You may appear at the meeting and present any information relevant to the petition below. The Board of Assessment Review will notify the tax levying body of any changes to be made. The tax levying body will then notify you of any such change.

PART 2: PETITION

Form fields for Part 2: 1a. Name of Owner, 1b. Mailing Address, 1c. E-mail Address (optional), 2. Telephone Number, 3. Parcel Location (if different than 1b.), 4. Description of real property as shown on tax roll or tax bill (Include tax map designation), 5. Account No., 6a. Entry appearing on final assessment roll: Land Value, Total Value, Exempt Value, 6b. Entry on final assessment roll should be: Land Value, Total Value, Exempt Value

7. Type of error (see definitions on reverse side):

- Clerical error, as defined in Sec. 550 (2), para.
Error in essential fact, as defined in Sec. 550 (3), para.
Unlawful entry, as defined in Sec. 550(7), para.
Omitted parcel of taxable real property or an omitted improvement on current or preceding year's assessment roll.
Incorrect grant of partial exemption on preceding year's assessment roll; no transfer of title has occurred.
An entry of assessed valuation of taxable State-owned land on current or preceding year's roll which is less than amount approved by the Office of Real Property Tax Services.
An entry of assessed valuation of a special franchise on current or preceding year's roll which is less than final assessment thereof made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

8. Describe how error occurred (Be specific; do not repeat definitions on reverse side; attach documentation)

(Use additional sheets if necessary)

I, Assessor or designated member of the majority of the Board of Assessors of the Assessing Unit, hereby petition the Board of Assessment Review to correct the 20 final assessment roll as indicated above.

Date

Assessor's signature

To be completed by **CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:**

Final assessment (to be included on verified statement of changes) .....\$ \_\_\_\_\_

REMARKS:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Chairman of Board of Assessment Review

**Real Property Tax Law, Section 550(2):**

A “clerical error” means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

**Real Property Tax Law, Section 550(3):**

An “error in essential fact” means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An “unlawful entry” means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services  
or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.



# Application for Corrected Tax Roll

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners					
Mailing address of owners ( <i>number and street or PO box</i> )			Location of property ( <i>street address</i> )		
City, village, or post office		State	ZIP code	City, town, or village	
		State	ZIP code		
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification ( <i>see tax bill or assessment roll</i> )	
Account number ( <i>as appears on tax bill</i> )			Amount of taxes currently billed		
Reasons for requesting a correction to tax roll:					

I hereby request a correction of tax levied by \_\_\_\_\_ for the year(s) \_\_\_\_\_.  
(County, city, village, etc.)

Signature of applicant	Date
------------------------	------

### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received	Period of warrant for collection of taxes	
Last day for collection of taxes without interest	Recommendation	
	<b>Approve application</b> <input type="checkbox"/>	<b>Deny application</b> <input type="checkbox"/>
Signature of official	Date	

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of \_\_\_\_\_ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

**Application approved** (mark an **X** in the applicable box):

Clerical error       Error in essential fact       Unlawful Entry

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

**Application denied** (reason): \_\_\_\_\_  
\_\_\_\_\_

Signature of chief executive officer, or official designated by resolution	Date
--	------

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

---

### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_ .  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------



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

APPLICATION FOR CORRECTED VILLAGE TAX ROLL
FOR THE YEAR 20 \_\_\_\_

Part 1: To be completed in duplicate by Applicant. APPLICANT MUST SUBMIT BOTH COPIES TO VILLAGE ASSESSOR (OR CHAIRMAN OF VILLAGE BOARD OF ASSESSORS). NOTE: To be used only prior to expiration of warrant for collection. For wholly exempt parcel, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. If parcel is located in a village that has ceased to be an assessing unit, you must instead complete form RP-554 and submit it to the county director of real property tax services.

1a. Name of Owner \_\_\_\_\_ Day ( ) Evening ( )
2. Telephone Number \_\_\_\_\_

1b. Mailing Address \_\_\_\_\_
3. Parcel Location (if different than 1b.) \_\_\_\_\_

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. \_\_\_\_\_ (as it appears on tax bill)
6. Amount of taxes currently billed \_\_\_\_\_

7. I hereby request a correction of real property tax levied by the village, for the following reasons (use additional sheets if necessary).
\_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Applicant

PART II: For use by VILLAGE ASSESSOR'S USE: Village Assessor shall attach written report (including documentation of error in essential fact) and recommendation. Indicate type of error and paragraph of subdivision 2, 3 or 7 of Section 550 under which error falls.

Date application received: \_\_\_\_\_ Period of warrant for collection of taxes: \_\_\_\_\_

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation: [ ] Approve application\* [ ] Deny Application

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Assessor

PART III: For Village Board of Trustees' use:

\_\_\_\_\_ APPLICATION APPROVED Amount of taxes currently billed: \$ \_\_\_\_\_

Notice of approval mailed to applicant on (enter date): \_\_\_\_\_ Corrected tax: \$ \_\_\_\_\_

Order transmitted to collecting officer on (enter date): \_\_\_\_\_

\_\_\_\_\_ APPLICATION DENIED Reasons: \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Chief Executive Officer or Official Designated by Resolution

**Part IV. For use by COLLECTING OFFICER:**

Payment may be made without interest and penalties ONLY if (1) the application has been filed with the Village Assessor during the period when taxes may be paid without interest (see “Date application received” in Part II of this form) AND (2) the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part III of this form). If either of these conditions is not satisfied, interest and/or penalties must be paid on the corrected tax.

---

Order from village board of trustees received:

\_\_\_\_\_ Date

Corrected tax due: \$ \_\_\_\_\_

Interest and penalties (if applicable): \$ \_\_\_\_\_

Total corrected tax due: \$ \_\_\_\_\_

Tax roll corrected:

\_\_\_\_\_ Date

Tax bill corrected:

\_\_\_\_\_ Date

Application and Order annexed to tax roll:

\_\_\_\_\_ Date

Payment of corrected tax received:

\_\_\_\_\_ Date

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Collecting Officer



# Application for Refund or Credit of Real Property Taxes

### Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners		
Mailing address of owners (number and street or PO box)		Location of property (street address)
City, village, or post office	State ZIP code	City, town, or village State ZIP code
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)
Account number (as appears on tax bill)	Amount of taxes paid or payable	Date of payment
Reasons for requesting a refund or credit:		

I hereby request a refund or credit of real property taxes levied by \_\_\_\_\_ for the year(s) \_\_\_\_\_.  
(County, city, village, etc.)

Signature of applicant	Date
------------------------	------

### Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received	Date warrant annexed
Last day for collection of taxes without interest	Recommendation <b>Approve application*</b> <input type="checkbox"/> <b>Deny application</b> <input type="checkbox"/>
Signature of official	Date

\* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

### Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

**Application approved** (Mark an **X** in the applicable box):

Clerical error       Error in essential fact       Unlawful Entry

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
----------------------	---------------------	----------------------------

<b>Application denied</b> (reason): _____ _____
---

Signature of chief executive officer or official designated by resolution	Date
---	------

## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

#### When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

#### Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

#### Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

### Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

#### *Clerical error (RPTL section 550, subdivision 2):*

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

#### *Error in essential fact (RPTL section 550, subdivision 3):*

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

#### *Unlawful entry (RPTL section 550, subdivision 7):*

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

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

APPLICATION FOR CORRECTION OF  
MULTIPLE-PARCEL ERRORS

**Part I.** To be completed by Applicant, in triplicate. For correction of real property taxes, submit three copies of this application to county director of real property tax services. (Except: in Tompkins and Nassau Counties, submit to chief assessing officer; in a village which has retained its assessing unit status, submit to the village assessor or chairman of the board of trustees).

1. Name of Applicant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Numbers: Day ( ) \_\_\_\_\_  
Evening ( ) \_\_\_\_\_

2. **APPLICANT** must attach a separate sheet giving the following information for each parcel affected by the error:

- a. Description of property as indicated on assessment roll (include tax map designation);
- b. Account number (as shown on tax bill);
- c. Name of owner of parcel;
- d. Name of taxpayer if other than owner;
- e. Tax billing address for parcel;
- f. Amount of taxes currently due; and
- g. Proper amount of tax.

3. I hereby request a correction of the tax levied against each parcel listed on the attached sheet for the year(s) \_\_\_\_\_ by \_\_\_\_\_\*, for the following reason:

- Mathematical error in computation of partial exemption.
- Mathematical error in computation or extension of the tax.
- Mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district.
- Real property entirely outside the boundaries of the assessing unit, school district or special district in which the real property is designated as being located.

Explanation, if necessary (if mathematical error in exemption computation identify exemption):

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

\*County, city, village, school district; town in Westchester County.



TO THE DIRECTOR OF REAL PROPERTY TAX SERVICES:

I, \_\_\_\_\_ Chairman of the Board of Assessors  
or Sole Assessor of the Town of \_\_\_\_\_ Sullivan County  
do hereby certify under the penalty of perjury that the real  
property owned by \_\_\_\_\_

Tax Map # \_\_\_\_\_ shown on the \_\_\_\_\_ Tax Roll of  
the Town or School District of \_\_\_\_\_  
being a parcel of \_\_\_\_\_ acres or square feet and assessed in  
the amount of \$ \_\_\_\_\_ on the said roll of said town due to  
clerical error / unlawful entry / error in essential fact  
resulting from \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
THEREFORE, the undersigned respectfully requests that the  
assessment of \$ \_\_\_\_\_ on the \_\_\_\_\_ Tax Roll  
of the Town or School District of \_\_\_\_\_  
be corrected to read \$ \_\_\_\_\_ and a new bill be issued in the  
sum of \$ \_\_\_\_\_, or the sum of \$ \_\_\_\_\_ be refunded to  
\_\_\_\_\_ which amount represents  
the tax erroneously assessed and levied.

A true copy of the property record card, field book or other  
work product of the Assessor or verified statement of the  
Board of Assessment Review or other documentary evidence is  
annexed hereto.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Chairman-Board of Assessors  
of Sole Assessor  
Town of \_\_\_\_\_

Revised  
12/79  
3/86  
9/91



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section \_\_\_\_\_ of the Real Property Tax Law concerning claimed  
\_\_\_\_\_ on the \_\_\_\_\_ tax roll.

I have investigated the \_\_\_\_\_ claimed by  
\_\_\_\_\_ described as: Section \_\_\_\_\_ Block \_\_\_\_\_

Lot \_\_\_\_\_ on the tax roll for the Town of \_\_\_\_\_ and have found  
that the alleged \_\_\_\_\_ does exist \_\_\_\_\_, does not exist \_\_\_\_\_

The error was caused by \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DESCRIPTION

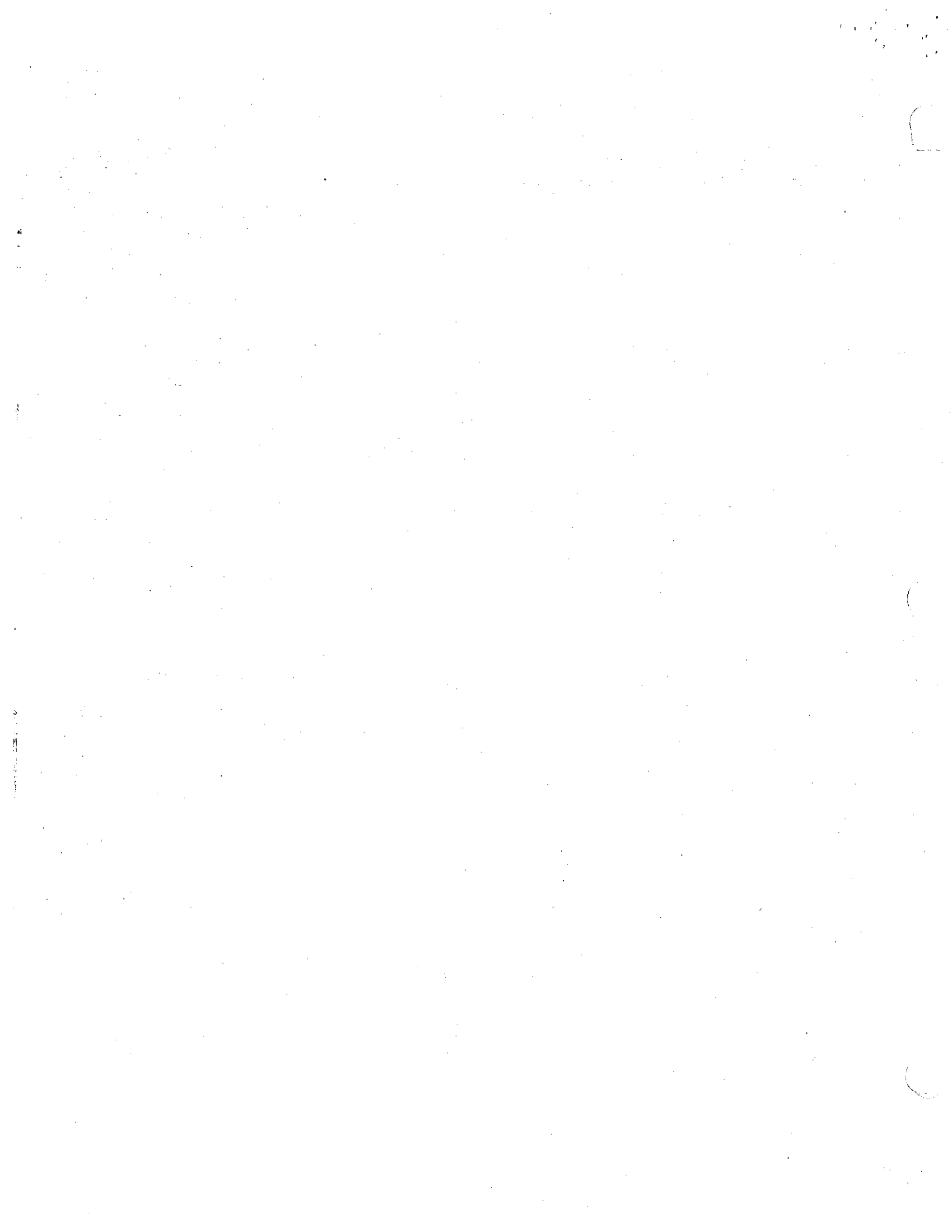
CORRECT  
DESCRIPTION

NEW TAX BILL  
AMOUNT REFUNDED

DATE: \_\_\_\_\_

\_\_\_\_\_  
PAUL J. BURCKARD  
DIRECTOR

Revised 3/86 & 12/95



**RESOLUTION INTRODUCED BY FINANCIAL MANAGEMENT COMMITTEE**  
**RESOLUTION TO AUTHORIZE REAL PROPERTY TAX REFUND**

**WHEREAS**, an application dated \_\_\_\_\_ having been filed by \_\_\_\_\_ with respect to property assessed to said applicant on the 19\_\_\_\_ tax roll of the Town of \_\_\_\_\_ Tax Map # \_\_\_\_\_ pursuant to Section 556 or 556-b of the Real Property Tax Law, for a refund of the tax or portion thereof paid because of a clerical error / unlawful entry / error in essential fact, resulting from \_\_\_\_\_  
and

**WHEREAS**, the Director of Real Property Tax Services has duly investigated the application and filed his report dated \_\_\_\_\_, recommending this Board approve/deny said application,  
and

**WHEREAS**, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved/denied because of \_\_\_\_\_
- (b) \_\_\_\_\_

**NOW, THEREFORE, BE IT RESOLVED**, that the application be approved/denied upon the grounds herein set forth, and be it further

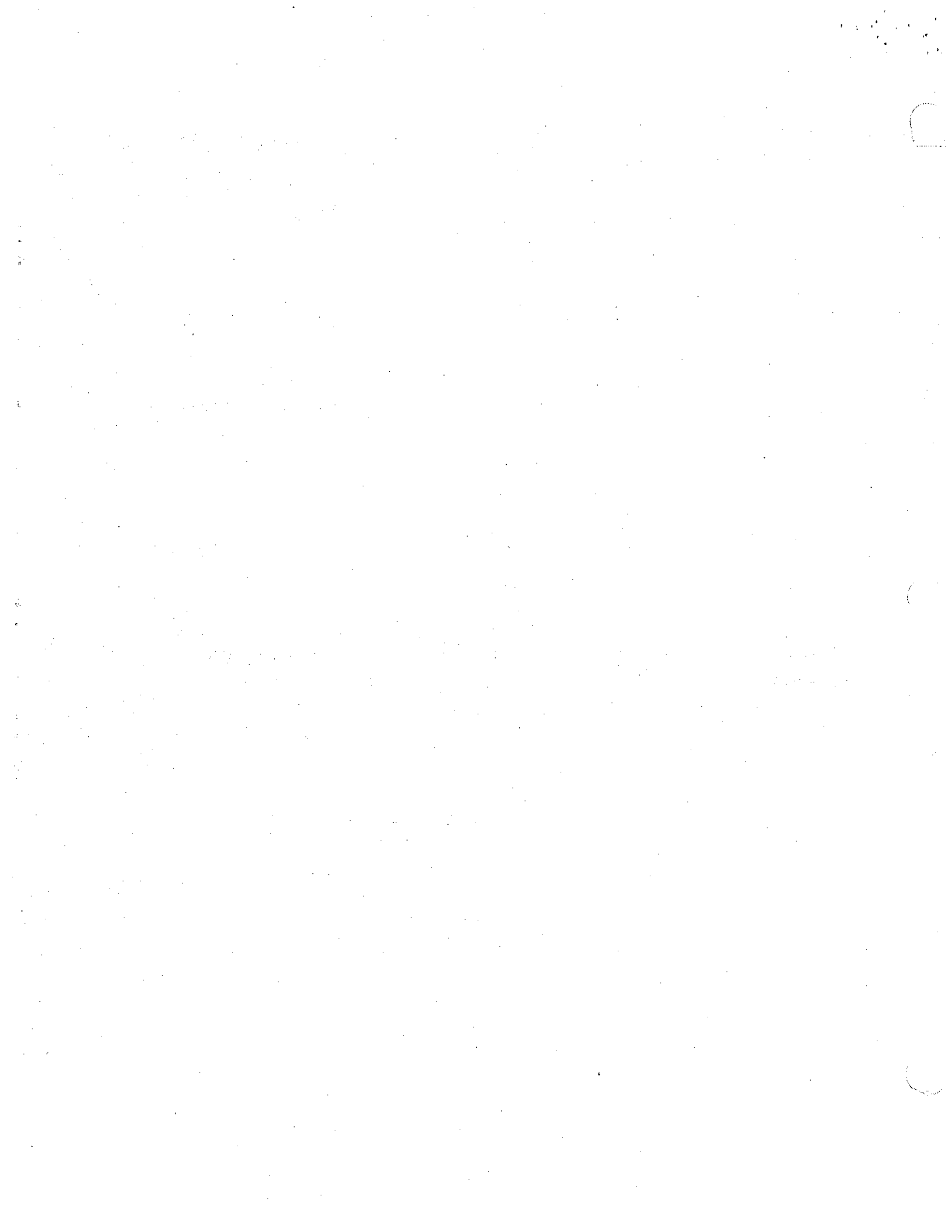
**RESOLVED**, that the County Treasurer or the officer who has custody of the roll be and he hereby is directed to refund to \_\_\_\_\_ with respect to taxes paid on the 19\_\_\_\_ tax roll of the Town of \_\_\_\_\_ Tax Map # \_\_\_\_\_ the sum of \$ \_\_\_\_\_, and be it further

**RESOLVED**, that the amount of any tax refunded pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so refunded and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the refund made pursuant to this resolution includes a relieved school tax, the Treasurer shall comply with the provisions of Section 556 (6) (b) of the Real Property Tax Law.  
**(Delete unnecessary information)**

Moved by \_\_\_\_\_

Seconded by \_\_\_\_\_

Adopted on motion this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.





**RESOLUTION INTRODUCED BY FINANCIAL MANAGEMENT COMMITTEE  
RESOLUTION TO CORRECT TAX ROLL**

**WHEREAS**, an application dated \_\_\_\_\_ having been filed by \_\_\_\_\_ with respect to property assessed to said applicant on the 19 tax roll of the Town of Tax Map # \_\_\_\_\_ pursuant to Section 554 of the Real Property Tax Law, to correct a clerical error / unlawful entry / error in essential fact, on said tax roll resulting from \_\_\_\_\_ and

**WHEREAS**, the Director of Real Property Tax Services has duly investigated the application and filed his report dated \_\_\_\_\_ recommending this Board approve/deny said application, and

**WHEREAS**, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved/denied because of \_\_\_\_\_
- (b) \_\_\_\_\_

**NOW, THEREFORE, BE IT RESOLVED**, that the application be approved/denied upon the grounds herein set forth, and be it further

**RESOLVED**, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval/denial to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature, and it is further

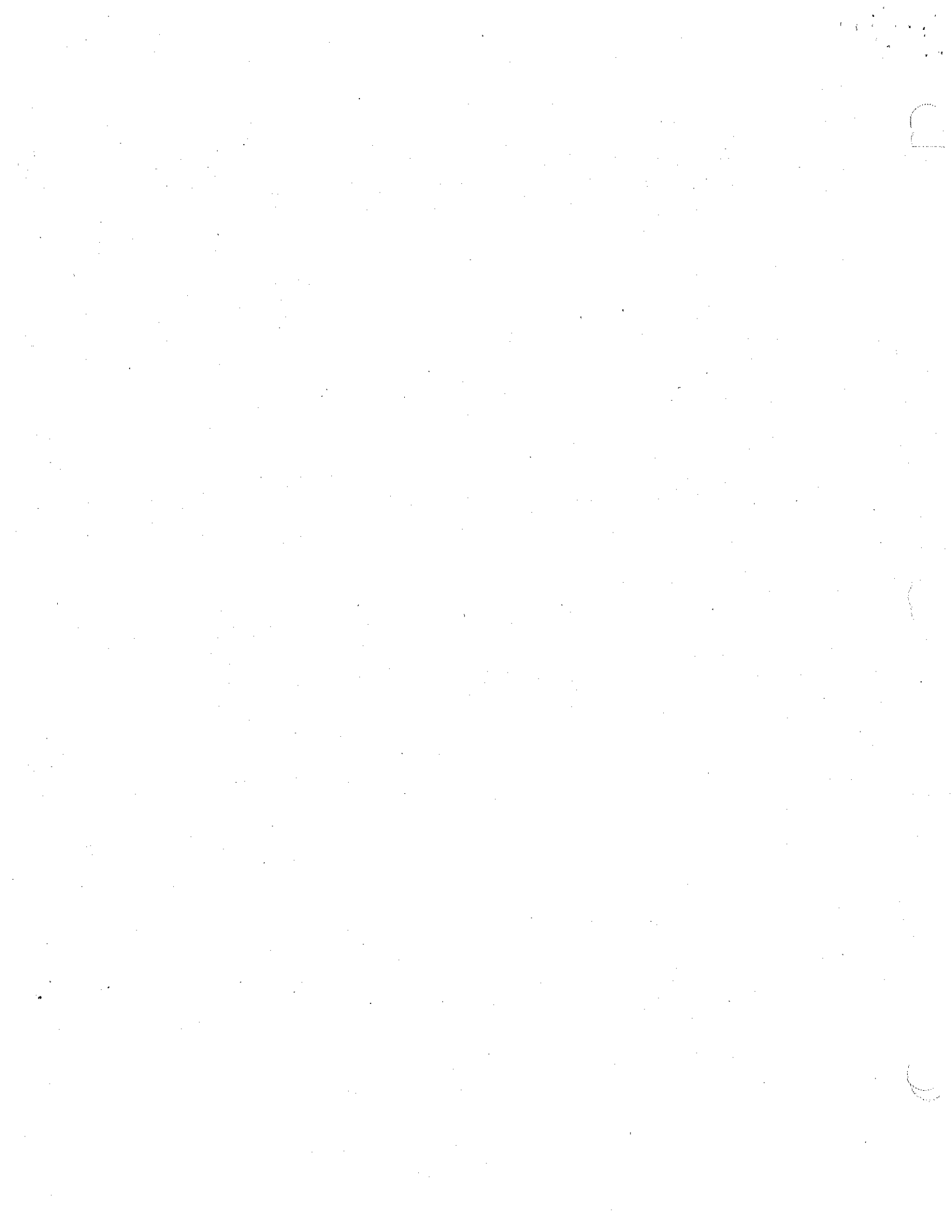
**RESOLVED**, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

**(Delete unnecessary information)**

Moved by \_\_\_\_\_

Seconded by \_\_\_\_\_

Adopted on motion this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.



**ORDER PURSUANT TO SECTION 554 OR 556-b**  
**OF THE REAL PROPERTY TAX LAW**

UPON the application of \_\_\_\_\_  
of the Town of \_\_\_\_\_ to correct the 19 \_\_\_\_\_ tax roll of said Town because  
of a clerical error/unlawful entry/error in essential fact on said tax roll, dated \_\_\_\_\_  
the report of the Director of Real Property Tax Services dated \_\_\_\_\_  
recommending approval/denial of said application, and after due examination of said application  
and report, the County Legislature of the County of Sullivan approved said application by  
Resolution No. \_\_\_\_\_ of 19 \_\_\_\_\_ adopted on \_\_\_\_\_ the Tax Collector of  
the Town of \_\_\_\_\_ or County Treasurer is hereby

**ORDERED** to correct the 19 \_\_\_\_\_ tax roll of the Town of \_\_\_\_\_  
with respect to property assessed to \_\_\_\_\_

Tax Map # \_\_\_\_\_ as follows: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

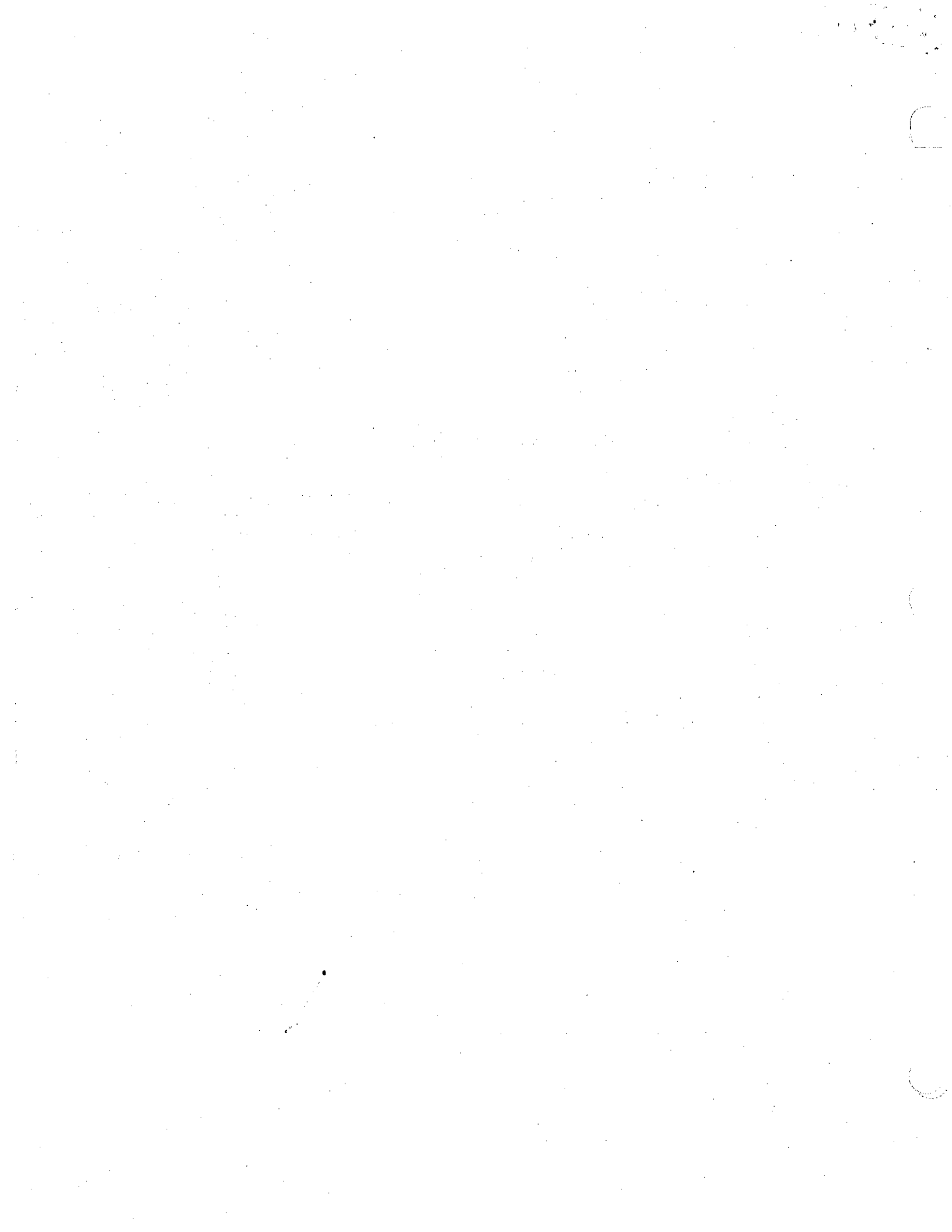
and it is further

**ORDERED**, that the said Tax Collector/County Treasurer collect the tax computed aforesaid  
with penalties as provided by law or without penalties as provided by law if paid within eight (8)  
days from the date of notice of approval of the application as aforesaid,

Dated: \_\_\_\_\_, 19 \_\_\_\_\_

\_\_\_\_\_  
**CHAIRMAN, COUNTY LEGISLATURE**  
**COUNTY OF SULLIVAN**

(Delete unnecessary information.)  
Revised 3/78 12/79 3/86 1/87  
12/95



NOTICE TO TAX LEVYING BODY OF TRANSFER OF EXEMPT REAL PROPERTY (RPTL-520) OR  
OMITTED TAX (RPTL-551)

TO: \_\_\_\_\_

DATE \_\_\_\_\_

OWN: \_\_\_\_\_

TYPE-EXEMPTION: \_\_\_\_\_

PARCEL ID: \_\_\_\_\_

Assessment added to  
(check one)

Date of Transfer:  
(NOT Recorded date) (Pro Rata Only) \_\_\_\_\_

\_\_\_\_\_ Tentative Roll \_\_\_\_\_ Yr.  
(RPTL - 551)

Former Owner:  
(Pro Rata Only) \_\_\_\_\_

\_\_\_\_\_ Final Roll  
(RPTL - 520)

Current Owner \_\_\_\_\_

Notice of Assessed Value  
and Right to Review sent  
to Current Owner -

Include  
Mailing \_\_\_\_\_  
Address \_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/198\_\_\_\_\_  
(Mo.) (Day)

Assessed Value Subject to Omitted Tax Liability \_\_\_\_\_

Assessed Value Subject to Pro Rata Tax Liability \_\_\_\_\_

This number includes any changes ordered by the Board of Assessment Review after its hearings on the tentative assessment roll. Assessments added to the final assessment roll may be changed upon complaint to the Boards of Assessment Review. Notice of any such change will be included in the Board's verified statement of changes filed with the tax levying body, within 5 days after the Board's "second meeting", pursuant to RPTL, section 553 (3) (c).

ALL ITEMS ARE TO BE FILLED OUT BY THE ASSESSOR, WITH THE EXCEPTION OF ITEMS 2 AND 4. UNDER ITEM 3 THE ASSESSOR WILL PROVIDE, CODE NOS. UNDER C- AND ASSESSMENT UNDER A-. Example A- 7500 C- FD001

TAX YEAR of the TRANSFER/OMISSION \_\_\_\_\_

1. ASSESSMENT (Pro Rata / Omitted) \_\_\_\_\_

2. FISCAL YEAR \_\_\_\_\_ (Omitted tax yr.) \_\_\_\_\_ (portion via Pro Rata)  
(days). \_\_\_\_\_ (multiplier)

3. TAX RATES AND COMPUTATIONS: A- Assessment R- Rate C- Code District

County and Court A- \_\_\_\_\_  
R- \_\_\_\_\_ \$ \_\_\_\_\_

Town to H'way. A- \_\_\_\_\_  
\$ \_\_\_\_\_ R- \_\_\_\_\_



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-2 (h) of the Real Property Tax Law concerning  
claimed clerical error on the 1997 tax

roll. I have investigated the clerical error  
claimed by Robert & Catherine Weidner-Warren, NJ 07060  
17 Quill Pen Way

described as: Section 12 Block 1 Lot 10 on the tax roll  
for the Town of Fremont and have found that the alleged

clerical error does exist XX, does not exist

The error was caused by Parcel was charged for a School Relevy  
when it had already been paid.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
12-1-10 3.31 acres	12-1-10 3.31 acres	\$1,796.81
Assessment \$151,900	Assessment \$151,900	

Therefore, pursuant to Section 554 of the Real Property Tax Law the Taxpayer is entitled to have the relieved School removed from the bill and receive a New Tax Bill in the amount of \$1,796.81.

DATE: Feb. 4, 1997

Paul J. Burckard  
PAUL J. BURCKARD  
DIRECTOR

Revised  
3/86  
12/95

TO THE DIRECTOR OF REAL PROPERTY TAX SERVICES:

I, Robert Hillridge Chairman of the Board of Assessors  
or Sole Assessor of the Town of FREMONT Sullivan County

do hereby certify under the penalty of perjury that the real  
property owned by ROBERT C + KATHERINE WEIDNER

Tax Map # 12-1-10 shown on the 1996-97 Tax Roll of  
the Town of ~~School District of~~ FREMONT

being a parcel of 3.31 acres or ~~square feet~~ and assessed in  
the amount of \$ 151,900 on the said roll of said town due to

CLERICAL ERROR  
~~clerical error / unlawful entry / error in essential fact~~

resulting from School Bill WAS ERRONEOUSLY Relevyied

THEREFORE, the undersigned respectfully requests that the

TAX AMOUNT DUE  
assessment of \$ 4,215.95 on the TOWN Tax Roll

of the Town or School District of FREMONT

be corrected to read \$ 1,796.81 and a new bill be issued, ~~in the~~

~~sum of \$ \_\_\_\_\_, or the sum of \$ \_\_\_\_\_ be refunded to~~

\_\_\_\_\_ which amount represents  
the tax erroneously assessed and levied.

A true copy of the property record card, field book or other  
work product of the Assessor or verified statement of the  
Board of Assessment Review or other documentary evidence is  
annexed hereto.

Dated: 1/21/97

Robert Hillridge  
Chairman-Board of Assessors  
of Sole Assessor

Town of FREMONT

Revised  
12/79  
3/86  
9/91



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-2 (c) of the Real Property Tax Law concerning

claimed clerical error on the 1997 tax

roll. I have investigated the clerical error

RD#1 Box 192

claimed by David & Florence Stuart-Uniondale, PA. 18470

described as: Section 12 Block 16 Lot 3 on the tax roll

for the Town of Tusten and have found that the alleged

clerical error does exist XX, does not exist

The error was caused by Parcel should have a Veterans Exemption  
of \$17,125.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<del>NEW TAX BREAK</del> <u>AMOUNT REFUNDED</u>
12-16-3 100'X100'	12-16-3 100'X100'	\$202.30
Assessment \$68,500	Assessment \$68,500 with a Veteran's Exemption of \$17,125, leaving a taxable value of \$51,375 on County & Town only	

Therefore, pursuant to Section 556 of the Real Property Tax Law the Taxpayer is entitled to a refund in the amount of \$202.30.

IMPACT  
County & Court Expense \$119.12

DATE: March 18/1997

Paul J. Burckard  
PAUL J. BURCKARD  
DIRECTOR

Revised  
3/86  
12/95



TO THE DIRECTOR OF REAL PROPERTY TAX SERVICES:

I, Kenneth Baim ~~Chairman of the Board of Assessors~~  
~~or~~ Sole Assessor of the Town of TUSTEN Sullivan County, N.Y.

do hereby certify under the penalty of perjury that the real property  
owned by Susan Stuart-Ferrario and David M. Stuart (Life Tenancy to David and  
Florence Stuart)

Tax Map # 12.-16-3 shown on the 1997 Tax Roll

of the Town ~~of Schools District~~ of TUSTEN

being a parcel of 100' X 100' acres or square feet and assessed in  
the amount of \$ 68,500. on the said roll of said town due to

~~clerical error / unlawful entry / error in essential fact~~

resulting from Removal of veterans exemption when deed transferred to children

but former owners maintained a life tenancy in the property.

THEREFORE, the undersigned respectfully requests that the assessment  
of \$ 68,500. on the 1997 Tax Roll of the Town

~~of Schools District~~ of TUSTEN be

corrected to read \$ 68,500.00 with veterans and a new bill be issued in

the sum of \$                      exemption for \$17,125 deducted <sup>T.V. 85,375</sup>  
or the sum of \$ 202.30 be refunded to

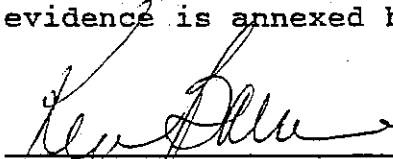
David and Florence Stuart

which amount represents

the tax erroneously assessed and levied.

A true copy of the property record card, field book or other final  
work product of the Assessor or verified statement of the Board of  
Assessment Review or other documentary evidence is annexed hereto.

Dated: March 3, 1997

  
~~Chairman of Board of Assessors~~  
or Sole Assessors

Revised  
12/79  
3/86  
9/91

Town of TUSTEN



APPLICATION FOR REFUND OF REAL PROPERTY TAXES

FOR THE YEAR 1997



**Part I.** To be completed in duplicate by Applicant. For refund of real property tax, submit both copies to County Director of Real Property Tax Services, (in Nassau and Tompkins Counties, submit to Chief Assessing Officer or in a village which has retained its assessing unit status submit to the village assessor or chairman of village board of trustees).

For a "clerical error" or an "unlawful entry", the application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. For an "error in essential fact", the application must be submitted within one year of the annexation of the warrant for the collection of such tax. (See definitions on reverse side.)

Susan Stuart-Ferrerio & David M Stuart Day (914) 252 7521 Evening (914) 252 7521  
1a. Name of owner 2. Telephone No.  
RD # 1 Box 192  
Uniondale, PA 18470 1b. Mailing address Second Ave Narrowsburg, NY 3. Parcel Location (if different than 1b)

12.-16-3  
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)  
5. Account number (as appears on tax bill) \$976.66 6a. Amount of taxes paid 1/23/1997 6b. Date of payment

7. I hereby request a refund of real property taxes levied for the year 1997 by County of Sullivan and Town of Tusten (Tax levying body) for the following reasons (use additional sheets if necessary):

Veterans Exemption removed. However, veteran maintains a life tenancy and exemption should not have been removed.  
\* Insert name of village, county, city, school district, town in Westchester County.  
3/1/97 Date SS# 204-12-6518 David M Stuart Signature of Applicant  
SS# 190-14-1293 Stuart

**Part II.** For use by County Director, Village Assessor. Attach written report including documentation and recommendation. (Indicate type of error as defined in Sec. 550.)

Date application received: 3/5/97 Date warrant annexed: 1/1/97  
Recommendation: 3/14/97 Approve application \_\_\_\_\_ Deny application \_\_\_\_\_  
Date Signature of Official

**Part III.** For use by Tax Levying Body

APPLICATION APPROVED. (Check reason) \_\_\_\_\_ Clerical error \_\_\_\_\_ Unlawful entry  
(Application must have been made within three years of the annexation of the warrant for the collection of such tax.)  
\_\_\_\_\_ Error in essential fact.

(Application must have been made within one year of the annexation of the warrant for the collection of such tax.)  
Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_  
Amount of refund: \$ \_\_\_\_\_

APPLICATION DENIED. Reason: \_\_\_\_\_

\_\_\_\_\_  
Date Signature of Mayor/Chief Executive Officer



**RESOLUTION INTRODUCED BY FINANCIAL MANAGEMENT COMMITTEE**

**RESOLUTION TO AUTHORIZE REAL PROPERTY TAX REFUND**

**WHEREAS**, an application dated March 1, 1997 having been filed by David & Florence Stuart with respect to property assessed to said applicant on the 1997 tax roll of the Town of Tusten Tax Map #12-16-3 pursuant to Section 556 or 556-b of the Real Property Tax Law, for a refund of the tax or portion thereof paid because of a clerical error.

and

**WHEREAS**, the Director of Real Property Tax Services has duly investigated the application and filed his report dated March 18, 1997, recommending this Board approve said application, and

**WHEREAS**, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error
- (b)

**NOW, THEREFORE, BE IT RESOLVED**, that the application be approved upon the grounds herein set forth, and be it further

**RESOLVED**, that the County Treasurer or the officer who has custody of the roll be and he hereby is directed to refund to David & Florence Stuart with respect to taxes paid on the 1997 tax roll of the Town of Tusten Tax Map #12-16-3 the sum of \$202.30, and be it further

**RESOLVED**, that the amount of any tax refunded pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so refunded and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the refund made pursuant to this resolution includes a relieved school tax, the Treasurer shall comply with the provisions of Section 556 (6) (b) of the Real Property Tax Law. **(Delete unnecessary information)**

Moved by \_\_\_\_\_  
Seconded by \_\_\_\_\_  
and adopted on motion \_\_\_\_\_, 1997.





Tracy Tusten

3/11/97  
called Ken  
for SS #'s

3/11/97  
DPT

3/5/97

Ferrario Stuart Susan Elaine & Stuart David  
12-16-3 100'x100' 11-17-95  
David Michael  
POC

Pg 192  
1995  
1995  
1996  
all

Stuart David & Florence  
12-16-3  
LV/10,900 FV/68,500 100'x100'  
cls 210  
Combat Vet  
17,125  
CPT

Pg 195  
1996  
all

Ferrario, Susan Stuart & David Stuart  
12-16-3  
LV/10,900 FV/68,500 100'x100'  
NO  
14

Exp Bill Attached

	Was \$68,500	Shd be	Dif
City & Exp.	\$476.48	(51,375) \$357.36 <sup>+</sup>	(17,125) 119.12
Int'l fees	332.69	(51,375) 249.51	(17,125) <sup>+</sup> 83.18
Narrowing fees	42.49	42.49	-0-
Narrowing light	45.44	45.44	-0-
Narrowing water	79.56	79.56	-0-
	\$976.66	\$774.36	\$202.30 neg

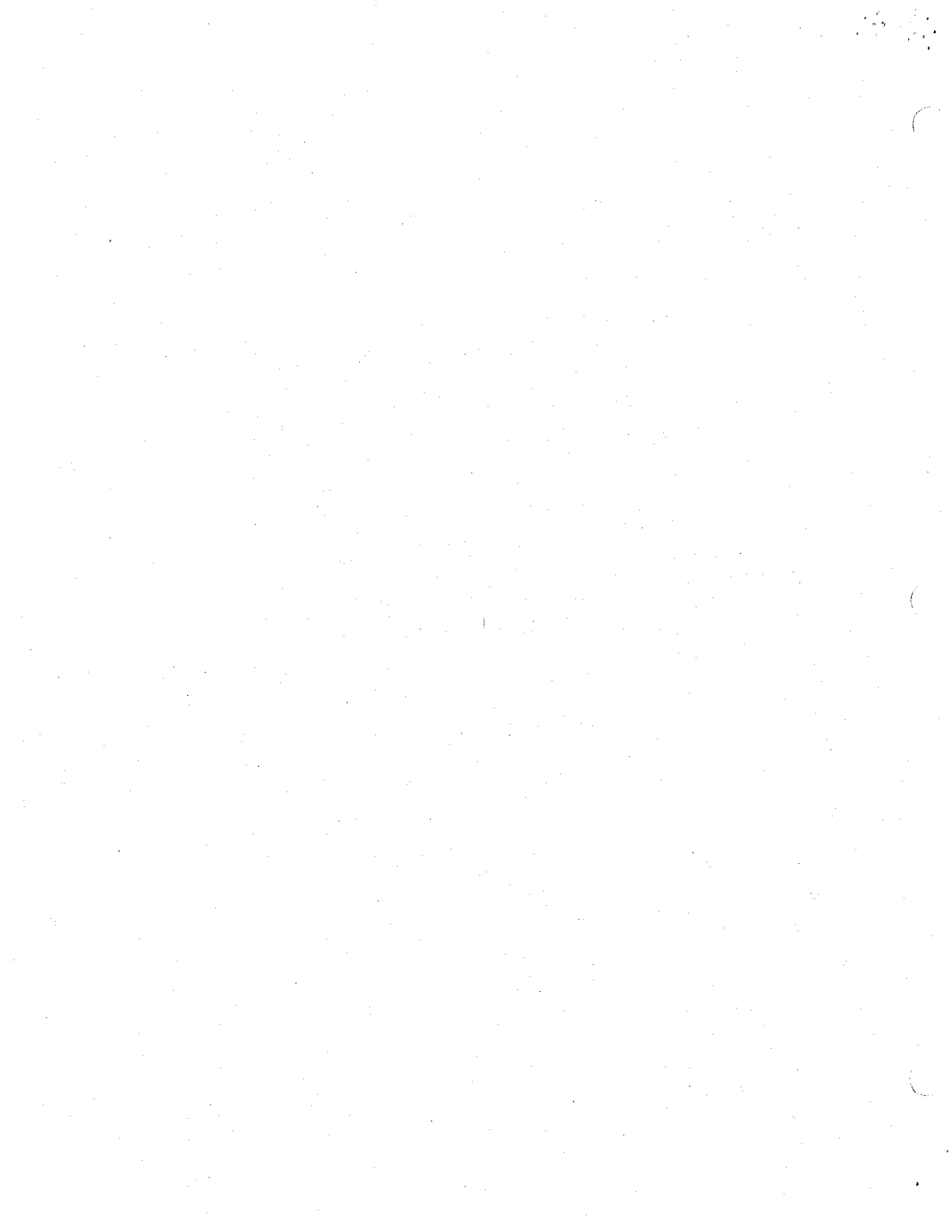
SS # - needed

550-2(c)  
clerical error

556

Project

3/11/97  
AE



MAKE CHECKS PAYABLE TO:

COUNTY-TOWN TAXES

RECEIPT

SEC. NO. 000879 PLEASE RETURN ENTIRE BILL WITH YOUR PAYMENT BILL NO. 000879

CAROL WINGERT  
TAX COLLECTOR  
1536 C.R. #26  
NARRONSBURG NY 12764  
PROPERTY S.E. DESCRIPTION CD WARRANT DATED 01/01/97  
FR FT- 100-00 DEPTH- 100-00 SECOND AVE  
CLS-210 ROLL SECT-1 SCH-484801  
LOTS 176-177  
ACCOUNT NUMBER 153100  
BANK CODE

TO: SUSAN STUART FERRERIO &  
DAVID M. STUART  
R01 BOX 192  
UNIONDALE, PA 18470

ESTIMATED STATE ADJ'S  
CNTY 19.838.651  
TOWN 66.800

AXES PAID BY *David M. Stuart* CA CH (SEE REVERSE)

LEVY DESCRIPTION	FULL VALUE	TAXABLE VALUE	TAX RATE	TAX AMOUNT
COUNTY&COURT EXPENSE	68.500	68.500	6.955889	476.48
TOWN TO HIGHWAY	68.500	68.500	4.856719	332.69
NARRONSBURG FIRE	68.500	68.500	6.20229	42.49
NARRONSBURG LIGHT	68.500	68.500	6.63386	45.44
NARRONSBURG WATER	68.500	68.500	1.161472	79.56
TOTAL** ONE PAYMENT - PAY THIS AMOUNT				976.66
RECEIVED TOWN OF TUSTEN JAN 2 8 1997				976.66
CAROL WINGERT TAX COLLECTOR				976.66
AMOUNT				976.66
INTEREST				
TOTAL				976.66
DATE DUE				01/31/97

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-3(c) of the Real Property Tax Law concerning  
claimed error in essential fact on the 1997 tax

roll. I have investigated the error in essential fact  
35 Indian Field Rd  
claimed by Ralph & June Phillips-Bethel, NY 12720

described as: Section 53 Block 1 Lot 6 on the tax roll  
for the Town of Bethel and have found that the alleged

error in essential fact does exist XX, does not exist \_\_\_\_\_

The error was caused by Parcel was assessed for the incorrect  
amount of acreage. Should be 14.50 acres.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL</u> <del>AMOUNT REFUND</del>
53-1-6 14.50 acres	53-1-6 14.50 acres	\$1,162.07
Assessment \$93,500	New Assessment \$88,550	

Therefore, pursuant to Section 554 of the Real Property Tax Law the Taxpayer is entitled to a New Tax Bill in the amount of \$1,162.07.

IMPACT  
County & Court Expense \$33.52

DATE: John J. 3/1/97

Paul J. Burckard  
PAUL J. BURCKARD  
DIRECTOR

Revised  
3/86  
12/95



I, Marquette Brown Chairman of the Board of Assessors  
 or Sole Assessor of the Town of Bethel Sullivan County, N.Y.  
 do hereby certify under the penalty of perjury that the real property  
 owned by Ralph June Phillips  
 Tax Map # 53-1-6 shown on the 1997 Tax Roll  
 of the Town or ~~School~~ District of Bethel  
 being a parcel of 14.50 acres or square feet and assessed in  
 the amount of \$ 93,500 on the said roll of said town due to  
 clerical error / unlawful entry / error in essential fact  
 resulting from Parcel was assessed for 20A when it  
was only 14.50.

THEREFORE, the undersigned respectfully requests that the assessment  
 of \$ 93,500 on the 1997 Tax Roll of the Town  
 or ~~School~~ District of Bethel be  
 corrected to read \$ 88,550 and a new bill be issued in  
 the sum of \$ 1,162.07, or the sum of \$ ~~\_\_\_\_\_~~ be refunded to  
 \_\_\_\_\_ which amount represents  
 the tax erroneously assessed and levied.

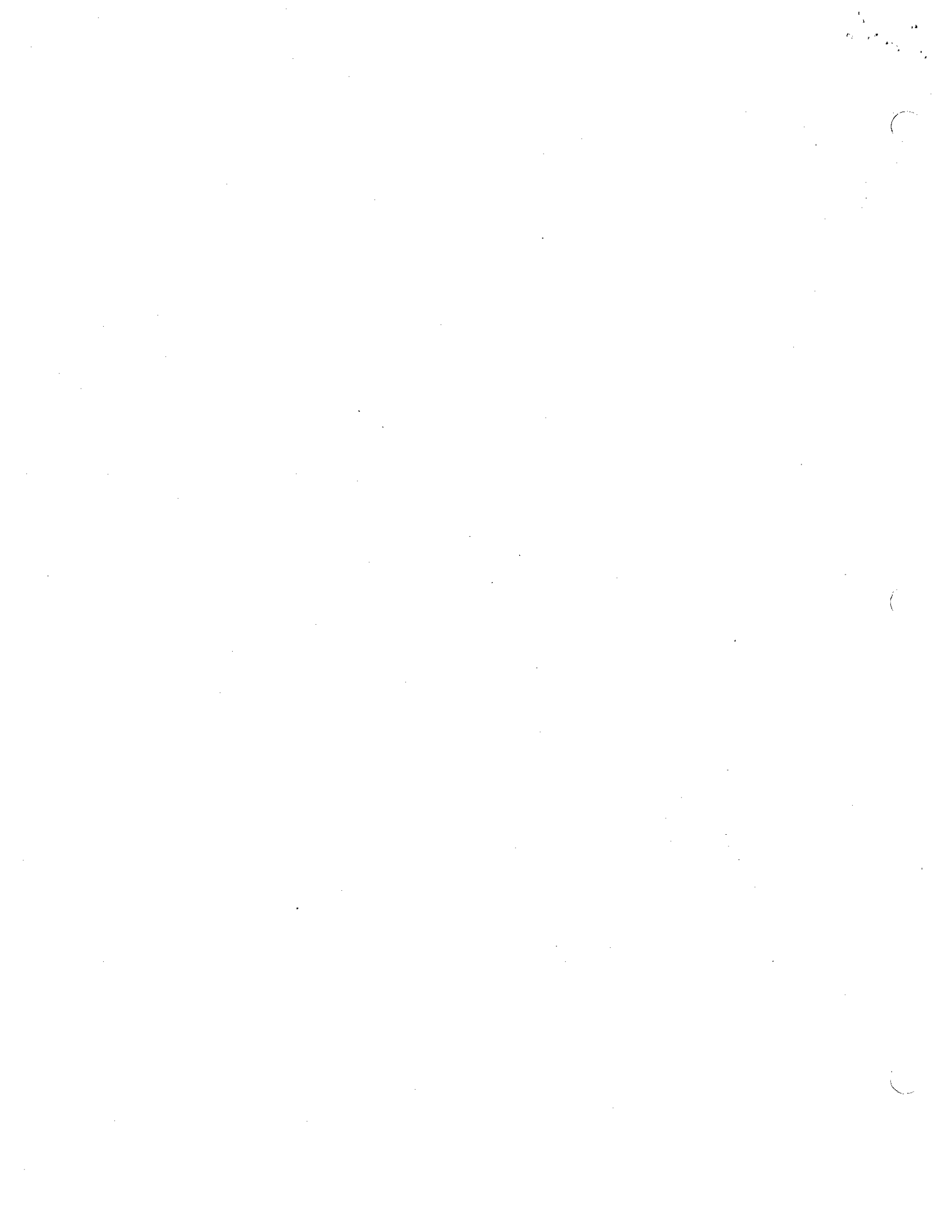
A true copy of the property record card, field book or other final  
 work product of the Assessor or verified statement of the Board of  
 Assessment Review or other documentary evidence is annexed hereto.

Dated: January 15, 1997

Marquette Brown  
 Chairman Board of Assessors  
 or Sole Assessors

Town of Bethel

Revised  
 12/79  
 3/86  
 9/91







APPLICATION FOR CORRECTED TAX ROLL FOR THE YEAR 19 97

Part I: To be completed in duplicate by Applicant. APPLICANT MUST SUBMIT BOTH COPIES TO COUNTY DIRECTOR OF REAL PROPERTY TAX SERVICES. (In Nassau and Tompkins Counties submit to Chief Assessing Officer). NOTE: To be used only prior to expiration of warrant for collection. For wholly exempt parcel, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll.

1a. Name of owner Ralph and June Phillips Day ( ) Evening ( )  
2. Telephone No. \_\_\_\_\_

35 Indian Field Rd. \_\_\_\_\_

1b. Mailing address Bethel NY 13220 3. Parcel Location (if different than 1b.) \_\_\_\_\_

4. Description of real property as shown on tax roll or tax bill (include tax map designation) 53-1-6

5. Account no. \_\_\_\_\_ 6. Amount of Taxes Currently Billed \$1,227.03

7. I hereby request a correction of tax levied by Town of Bethel  
(County/city/school district; town in Westchester County)

for the following reason (use additional sheets if necessary): Parcel was assessed for 20 A when it was only 14.50 A. Parcel was assessed for \$93,500. The assessment should be \$88,530

1/8/97 Date Ralph L. Phillips - June Phillips Signature of Applicant

Part II: For use by County Director:

Note: County Director shall attach written report (including documentation of error in essential fact) and recommendation. Indicate type of error and paragraph of subdivision 2, 3 or 7 of Section 550 under which error falls.

Date application received: 1/15/97 Period of warrant for collection of taxes: 1/1/97 to 4/1/97

Recommendation:  Approve application  Deny application  
1/30/97 Date Emily B. ... Signature of County Director

Part III: For use by TAX LEVYING BODY:

APPLICATION APPROVED Amount of taxes currently billed: \$ \_\_\_\_\_  
Notice of approval-date mailed to applicant: \_\_\_\_\_ Corrected tax: \$ \_\_\_\_\_  
Order instructing collecting officer to correct tax: \_\_\_\_\_ date mailed

APPLICATION DENIED. Reasons: \_\_\_\_\_

Seal of Office

Date

Signature of Chief Executive Officer



446

CARBONLESS  
FORM 3801

NO  
CARBON  
REQUIRED

**RAPID LETTER**

NOTE: Send White and Pink copies  
Sender retains Canary copy  
TRIPPLICATE

7

ETHEL ASSESSOR

DAVE CATZQUE  
RPTS

SUBJECT

# 53-1-6 "BETHEL" - PHILLIPS -

MESSAGE "ACREAGE CHANGE"

DATE

9/13/00

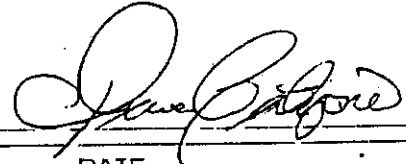
PER SURVEY UPDATE by L. OESTRICH (SURVEY); PLEASE  
CHANGE ACREAGE FROM (20 ACRES) TO 14.5 ACRES!

411.45 RD. FRONT!

ATTACHED UPDATE!

Thank You

SIGNED



DATE

SIGNED

SENDER: RETAIN CANARY COPY

RECIPIENT: REPLY ON PINK COPY - RETAIN WHITE COPY



**RESOLUTION INTRODUCED BY FINANCIAL MANAGEMENT COMMITTEE**

**RESOLUTION TO CORRECT TAX ROLL**

**WHEREAS**, an application dated January 8, 1997 having been filed by Ralph & June Phillips with respect to property assessed to said applicant on the 19 97 tax roll of the Town of Bethel Tax Map # 53-1-6 pursuant to Section 554 of the Real Property Tax Law, to correct a ~~denial error in~~ error in essential fact, on said tax roll resulting from Parcel was assessed for the incorrect amount of acreage. Should be 14.50 acres.

and

**WHEREAS**, the Director of Real Property Tax Services has duly investigated the application and filed his report dated January 31, 1997 recommending this Board approve/~~deny~~ said application, and

**WHEREAS**, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved/~~denied~~ because of an error in essential fact
- (b)

**NOW, THEREFORE, BE IT RESOLVED**, that the application be approved/~~denied~~ upon the grounds herein set forth, and be it further

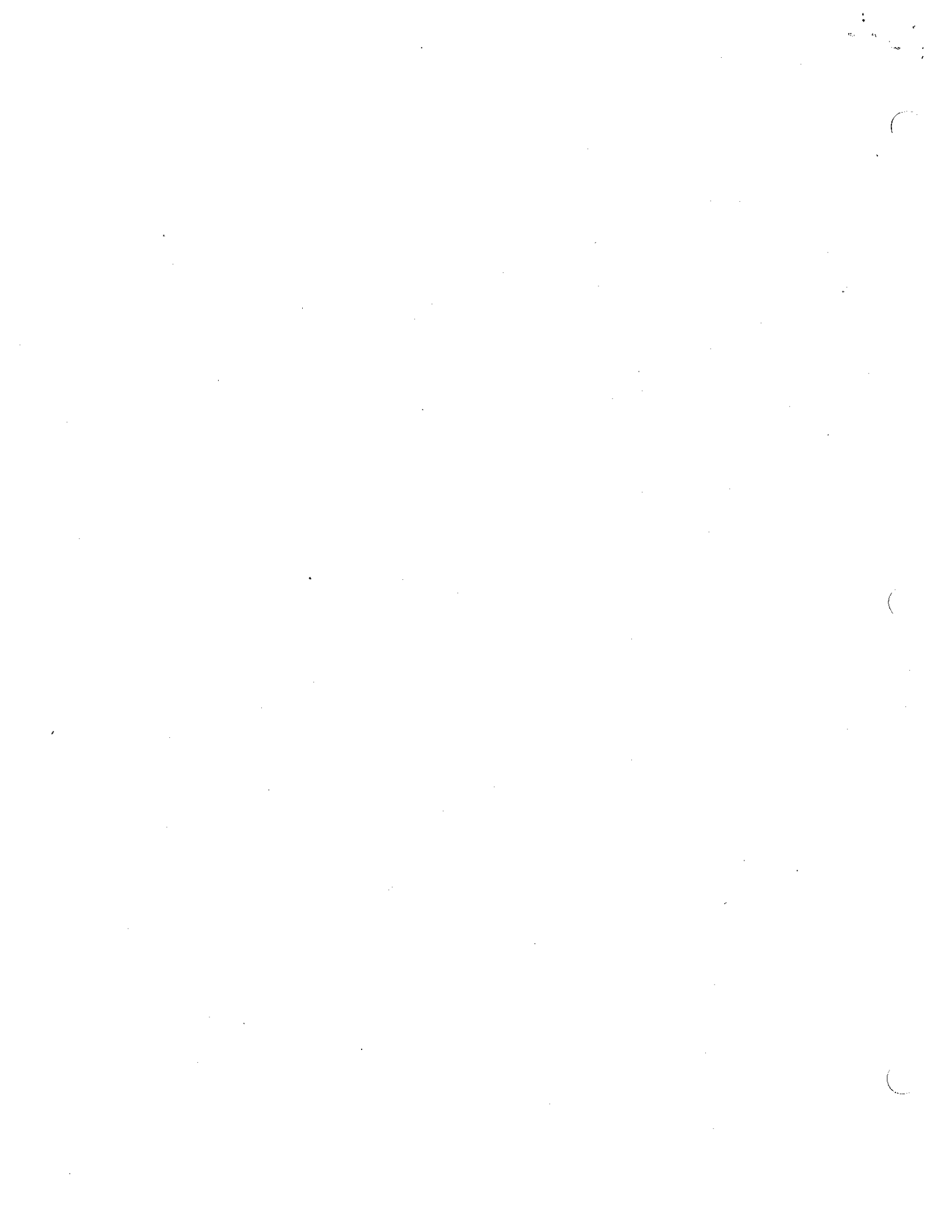
**RESOLVED**, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval/~~denial~~ to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature, and it is further

**RESOLVED**, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.  
(Delete unnecessary information)

Moved by \_\_\_\_\_  
Seconded by \_\_\_\_\_  
Adopted on motion this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_









# Town of Bethel

Date Rec'd. 1/15/97

Phillips, Ralph L. & June      *POC*  
 53-1-6      14.5 acres      3-7-60

Pg. 1504  
 1995-96  
 assmt.  
 roll

Phillips, Ralph L. & June  
 53-1-6  
 LV/24,300 FV/92,700 20 acres

Pg. 1490  
 1996-97  
 assmt.  
 roll

Phillips, Ralph L. & June  
 53-1-6  
 LV/41,400 FV/93,500 20 acres

*Top Bill Attached*

	<i>was</i>	<i>shd. be</i>	<i>Diff</i>
	\$93,500	\$88,550	\$4,950
<i>City &amp; Ct. Exp.</i>	\$633.13	\$599.61	\$33.52
<i>En. &amp; Nurs.</i>	484.53	458.88	25.65
<i>white Lake Live</i>	76.75	72.69	4.06
<i>E. B. Crawford Mem. Lib.</i>	16.25	15.39	.86
<i>amb. Dist. #2</i>	16.37	15.50	.87
	1,227.03	<u>1,162.07</u> NTB	\$64.96

550-3(c)  
 error in essential fact  
 554  
 Prof. att.



TAKE CHECKS PAYABLE TO:

COUNTY-TOWN TAXES  
TOWN OF BETHEL  
SULLIVAN COUNTY  
TEL-914-583-4740

STATEMENT OF TAXES

FISCAL YEAR 01/01/97  
12/31/97

WARRANT DATED 01/01/97

PROPERTY S B L DESCRIPTION CD. PROPERTY LOCATION

482000 53-1-6 IF INDIAN FIELD RD  
ACRES- 14.50  
CLS-280 ROLL SECT-1 SCH-484601

ACCOUNT NUMBER BANK CODE

TO: PHILLIP S RALPH L & JUNE  
35 INDIAN FIELD RD  
BETHEL NY 12720

SEE REVERSE

ESTIMATED STATE AID IS  
CNTY 19,838.651  
TOWN 94,794

CA CH \*SEE REVERSE

SEV. NO. 006472 PLEASE RETURN ENTIRE BILL WITH YOUR PAYMENT BILL NO. 006853

LEVY DESCRIPTION	FULL VALUE	TAXABLE VALUE	TAX RATE	TAX AMOUNT
COUNTY&COURTY EXPENSE	93,500	93,500	6.771395	633.13
TOWN TO HIGHWAY	93,500	93,500	5.182118	484.53
WHITE LAKE FIRE	93,500	TOTAL	-820900	76.75
E B CRAWFORD MEM LIB	93,500	TOTAL	-173756	16.25
AMBULANCE DIST #2	93,500	TOTAL	-175052	16.37
IF YOU WISH TO RECEIVE A RECEIPT FOR PAYMENT OF THIS TAX BILL, PLACE AN "X" IN THIS BOX ( )				
TOTAL** ONE PAYMENT - PAY THIS AMOUNT 1,227.03				
AMOUNT				1,227.03
INTEREST				
TOTAL				1,227.03
DATE DUE				01/31/97

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION





**SULLIVAN COUNTY  
REAL PROPERTY TAX SERVICES**  
SULLIVAN COUNTY GOVERNMENT CENTER  
100 NORTH STREET  
MONTICELLO, N.Y. 12701  
PHONE: 914-794-3000 EXT. 8020

PAUL J. BURCKARD, C.C.D.  
DIRECTOR

ROBERT J. THEADORE  
TAX MAP SUPERVISOR

October 7, 1996

Kenneth F. Gray, Superintendent  
Livingston Manor Central School  
PO Box 947  
Livingston Manor, New York 12758

RE: Meyer - Refund of School Tax Bill

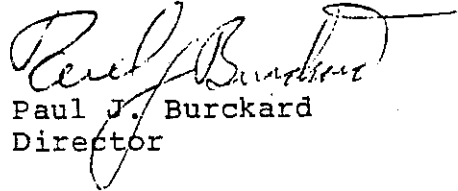
Dear Mr. Gray:

Enclosed are the forms for the correction of the above mentioned error.

Please have the School Board take action on this in accordance with the "Correction of Errors Law" Sections 550 through 559 of the Real Property Tax Law.

Thank you.

Very truly yours,

  
Paul J. Burckard  
Director

PJB/lam  
Encs.



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-3 (a) of the Real Property Tax Law concerning claimed error in essential fact on the 1996-97 tax roll. I have investigated the error in essential fact claimed by Edna Meyer-RR#1, Box 304, Livingston Manor, NY 12758 described as: Section 11 Block 1 Lot 2.1 on the tax roll Livingston Manor for the ~~XXXXX~~ Central School and have found that the alleged error in essential fact does exist XX, does not exist \_\_\_\_\_

The error was caused by Parcel was assessed for an improvement that had fallen down prior to March 1, 1996, taxable status date.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u><del>NEWXXXXXX</del> AMOUNT REFUNDED</u>
11-1-2.1 71.5 acres	11-1-2.1 71.5 acres	\$41.19
Assessment \$181,600	New Assessment \$178,800	

Therefore, pursuant to Section 556 of the Real Property Tax Law the Taxpayer is entitled to a refund in the amount of \$41.19.

DATE: Oct. 7, 1996

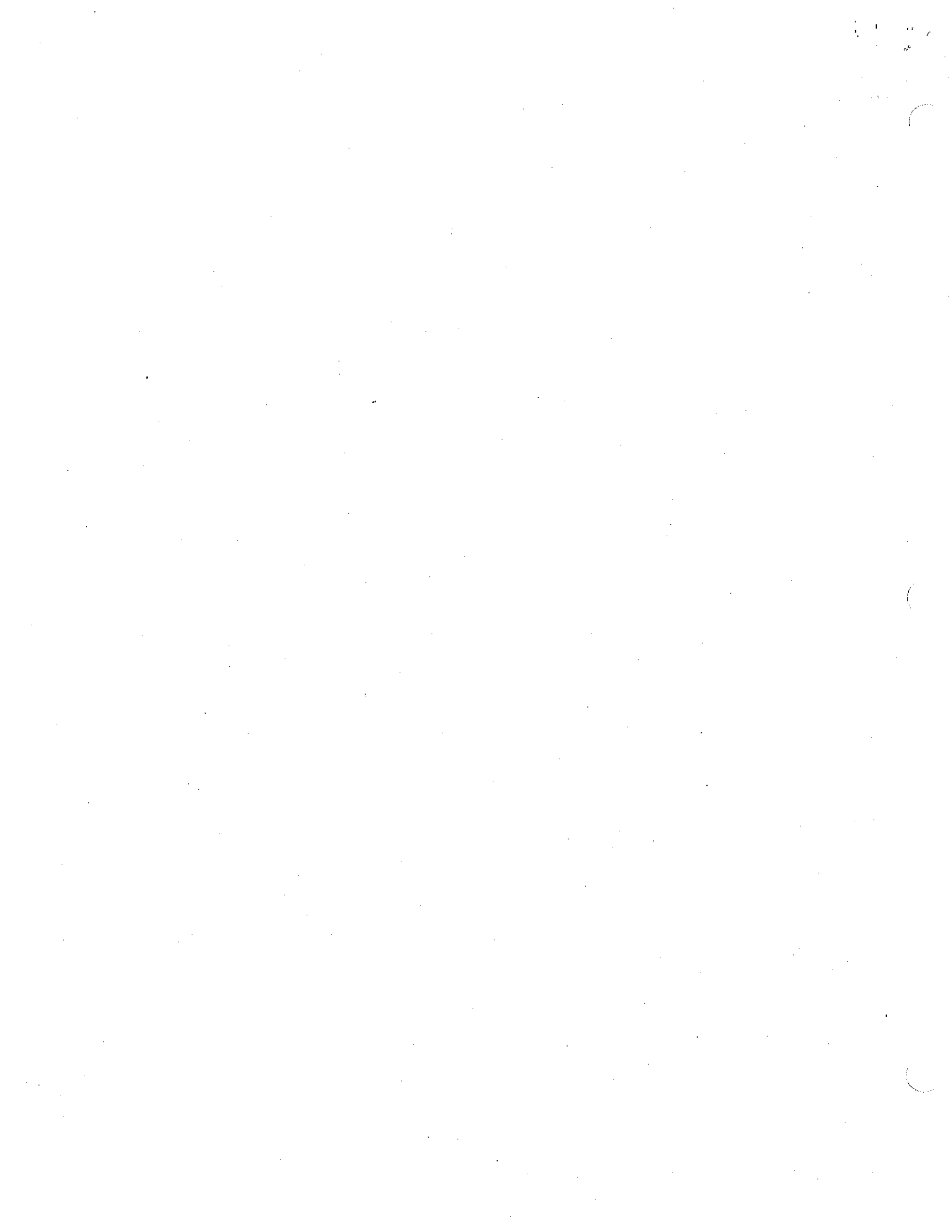
Paul J. Burckard  
PAUL J. BURCKARD  
DIRECTOR

Revised  
3/86  
12/95









APPLICATION FOR REFUND OF REAL PROPERTY TAXES

FOR THE YEAR 1996-97



Part I. To be completed in duplicate by Applicant. For refund of real property tax, submit both copies to County Director of Real Property Tax Services, (in Nassau and Tompkins Counties, submit to Chief Assessing Officer or in a village which has retained its assessing unit status submit to the village assessor or chairman of village board of trustees).

For a "clerical error" or an "unlawful entry", the application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. For an "error in essential fact", the application must be submitted within one year of the annexation of the warrant for the collection of such tax. (See definitions on reverse side.)

Edna M Meyer

Day ( ) Evening ( )

1a. Name of owner

2. Telephone No.

RR #1 Box 304

Livingston Manor, NY 12758

1b. Mailing address

3. Parcel Location (if different than 1b)

484400 11.-1-2.1

55# 057-18-3196

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account number (as appears on tax bill)

82671.59  
6a. Amount of taxes paid

9/13/96  
6b. Date of payment

7. I hereby request a refund of real property taxes levied for the year 1996 by Livingston Manor Central School (Tax levying body) for the following reasons (use additional sheets if necessary):

\* Insert name of village, county, city, school district, town in Westchester County.

9-24-96  
Date

*Edna M Meyer*  
Signature of Applicant

Part II. For use by County Director, Village Assessor. Attach written report including documentation and recommendation. (Indicate type of error as defined in Sec. 550.)

Date application received: 9/25/96

Date warrant annexed: 9/1/96

Recommendation:  Approve application

Deny application

10/3/96  
Date

*Randy Bunker*  
Signature of Official

Part III. For use by Tax Levying Body

APPLICATION APPROVED. (Check reason)  Clerical error  Unlawful entry  
(Application must have been made within three years of the annexation of the warrant for the collection of such tax.)  
 Error in essential fact.

(Application must have been made within one year of the annexation of the warrant for the collection of such tax.)

Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_

Amount of refund: \$ \_\_\_\_\_

APPLICATION DENIED. Reason: \_\_\_\_\_

\_\_\_\_\_ Date

\_\_\_\_\_ Signature of Mayor/Chief Executive Officer



Town of Lockland Date Rec'd 9/25/96  
Livingston Manor School

Meyer, Edna May POC  
11-1-2.1 71.5 acres 5-19-67

Pg. 112  
1995-96  
assmt  
roll

Meyer, Edna M.  
11-1-2.1  
LV/90,100 FV/181,600 71.50 acres

Pg. 113  
1996-97  
assmt  
roll

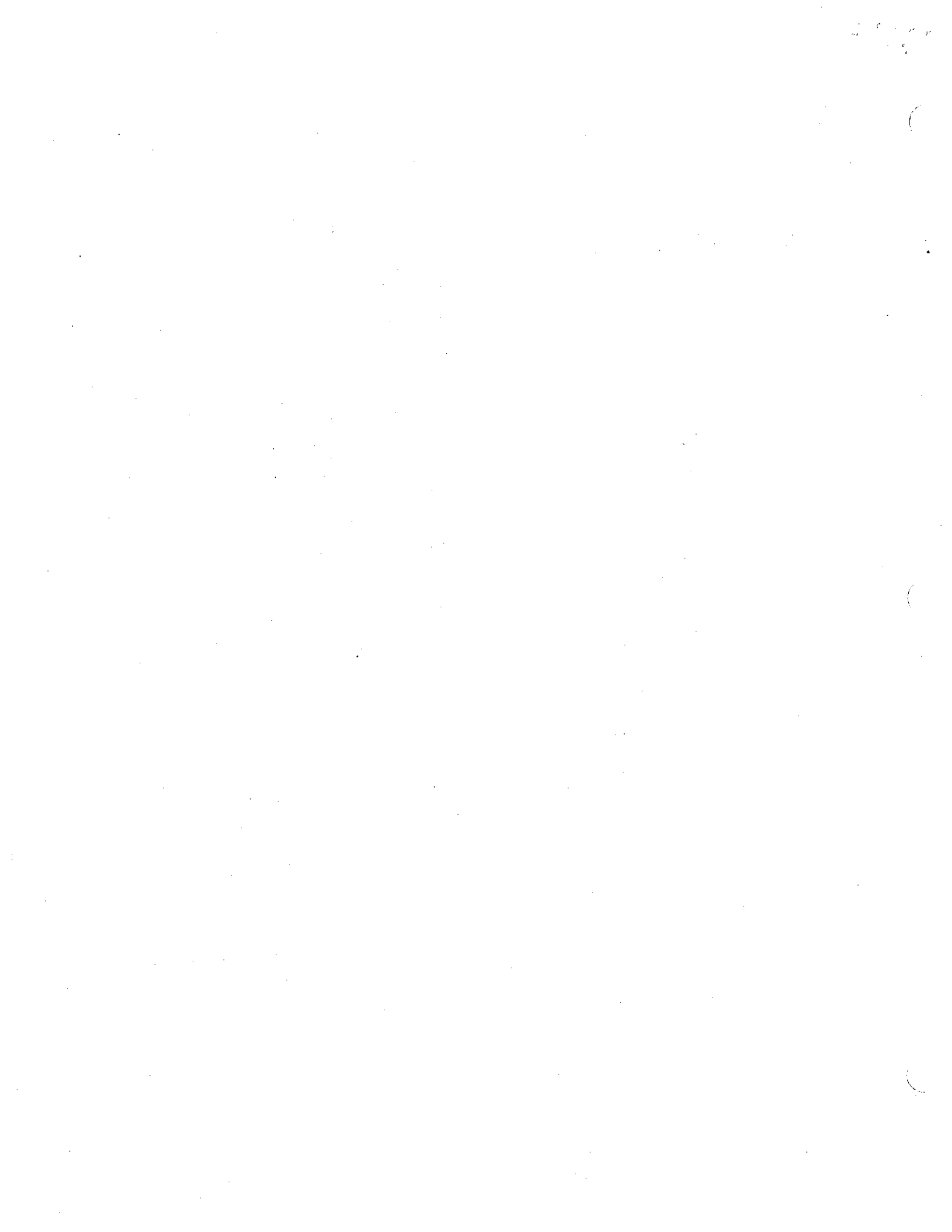
Meyer, Edna M.  
11-1-2.1  
LV/90,100 FV/181,600 71.50 acres

Tax Bill Attached

	<u>Was</u>	<u>shd be</u>	<u>Diff</u>
Assmt.	\$181,600	\$178,800	\$2,800
Rate	14.7114		
Amt.	\$2,671.59	\$2,630.40	\$41.19 ref.

550-3(a)  
error in essential fact  
556

Proof attached



MAKE CHECKS PAYABLE TO: **STATE OF NEW YORK**  
 BILL NO. **01 OF 01**  
 PAGE NO. **1**  
 ROLE SECTION **099**  
 ACCT. NO. **099**  
 FISCAL YEAR **01/01/79 - 01/31/80**  
 WARRANT DATED **07/01/78**  
 BANK CODE

TAX MAP NO. **00770011-1-2-1**  
 PROPERTY DESCRIPTION AND LOCATION **LOT 11**  
 LOCATION **COFFEY RD**  
 DIMENSIONS **ACRES - 71.50**  
 SCHOOL DISTRICT **93492 - LIV HANLON**  
 PROPERTY CLASS **240-RURAL RES**

TOTAL ASSESSED VALUE IS: **131,000**  
 EXEMPTIONS APPLIED **NONE**  
 ESTIMATED STATE AID **00000000**

OWNERS **NEVER LUNA M**  
 NAME **A R 91 JULY 204**  
 & **LIVINGSTON MANOR**  
**NEW YORK 12752**  
 ADDRESS

PLEASE RETAIN THIS COPY FOR YOUR RECORDS.

IN PERSON PAYMENT **NO**  
 STATEMENT OF TAXES  
 COUNTY OF **ALBANY**  
 CITY OF **ALBANY**  
 STATE OF **NEW YORK**  
 FISCAL YEAR **1275B**

LEVY DESCRIPTION	TAXABLE VALUE	TAX RATE	TAX AMOUNT
LEVY HANLON CENT SCH / TAXES COLLECTED FOR LINES BUSINESS OF FILE ALSO ON 9/28 FROM LEVY BY APPOINTMENT. IF YOU WISH TO RECEIVE THIS TAX BILL, PLEASE	147,144.00	0.0143	2,114.16

AMOUNT	PAYMENT SCHEDULE ON TOTAL TAX AMOUNT DUE	DATE DUE
TOTAL DUE	2,114.16	07/01/79
PENALTY	0.00	
DATE DUE		07/01/79

TAXES PAID BY **E Meyer**  
 RECEIVED BY & DATE **E. Hammer 9/13/78**  
 TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION  
 SEE REVERSE SIDE FOR ADDITIONAL INSTRUCTIONS

*EDNA MEYER*







**SULLIVAN COUNTY  
REAL PROPERTY TAX SERVICES**

SULLIVAN COUNTY GOVERNMENT CENTER  
100 NORTH STREET  
MONTICELLO, N.Y. 12701  
PHONE: 914-794-3000 EXT. 5020

PAUL J. BURCKARD, C.C.D.  
DIRECTOR

ROBERT J. THEADORE  
TAX MAP SUPERVISOR

October 7, 1996

Dr. Robert Harris, Superintendent  
Delaware Valley Central School  
Callicoon, New York 12723

RE: Sandler - Correction of School Tax Bill

Dear Dr. Harris:

Enclosed are the forms for the correction of the  
above mentioned error.

Please have the School Board take action on this  
in accordance with the "Correction of Errors Law"  
Sections 550 through 559 of the Real Property Tax Law.

Thank you.

Very truly yours,

  
Paul J. Burckard  
Director

PJB/lam  
Encs.



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-2(a) of the Real Property Tax Law concerning  
claimed clerical error on the 1996-97 tax

roll. I have investigated the clerical error  
525 CR. 164  
claimed by Richard & Linda Sandler-Callicoon, NY 12723

described as: Section 5 Block 1 Lot 31.3 on the tax roll  
for the ~~THWXXX~~ Delaware Valley  
Central School and have found that the alleged

clerical error does exist XX does not exist

The error was caused by Assessors records do not match the roll.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
5-1-31.3 4.49 acres	5-1-31.3 4.49 acres	\$1,898.29
Assessment \$231,000	New Assessment \$150,000	

Therefore, pursuant to Section 554 of the Real Property Tax Law the Taxpayer is entitled to a New Tax Bill in the amount of \$1898.29.

DATE: 08. 7/18/98

Paul J. Burckard  
PAUL J. BURCKARD  
DIRECTOR

Revised  
3/86  
12/95



TO THE DIRECTOR OF REAL PROPERTY TAX SERVICES:

I, FRANK FULTON Chairman of the Board of Assessors  
~~or Sole Assessor~~ of the Town of DELAWARE Sullivan County, N.Y.

do hereby certify under the penalty of perjury that the real property  
owned by RICHARD & LINDA SANDLER

Tax Map # 5.-1-31.3 shown on the SCHOOL-96-97 Tax Roll  
of the ~~Town~~ or School District of DELAWARE VALLEY

being a parcel of 4.49 acres or square feet and assessed in  
the amount of \$ 231,000. on the said roll of said town due to

clerical error / unlawful entry / error in essential fact

resulting from COMPUTER MALFUNCTION - ENTIRE  
changes in computer but rolc does not match census records

THEREFORE, the undersigned respectfully requests that the assessment  
of \$ 231,000. on the SCHOOL Tax Roll of the ~~Town~~  
~~or~~ School District of DELAWARE VALLEY be  
corrected to read \$ 150,000. and a new bill be issued in  
the sum of \$ 1,898.29, or the sum of \$ \_\_\_\_\_ be refunded to  
\_\_\_\_\_ which amount represents  
the tax erroneously assessed and levied.

A true copy of the property record card, field book or other final  
work product of the Assessor or verified statement of the Board of  
Assessment Review or other documentary evidence is annexed hereto.

Dated: 11 Sept 96

Frank Fulton  
Chairman-Board of Assessors  
or Sole Assessors

Revised  
12/79  
3/86  
9/91

Town of DELAWARE





APPLICATION FOR CORRECTED TAX ROLL FOR THE YEAR 1996-97

Part I: To be completed in duplicate by Applicant. APPLICANT MUST SUBMIT BOTH COPIES TO COUNTY DIRECTOR OF REAL PROPERTY TAX SERVICES. (In Nassau and Tompkins Counties submit to Chief Assessing Officer). NOTE: To be used only prior to expiration of warrant for collection. For wholly exempt parcel, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll.

Richard & Linda Saudler  
1a. Name of owner  
525 CR 164

Day ( 1887-4880 ) Evening ( )  
2. Telephone No.

Callison N.Y. 12723  
1b. Mailing address

3. Parcel Location (if different than 1b.)

210 1 Family Residence 5-1-31-3  
4. Description of real property as shown on tax roll or tax bill (include tax map designation)

5. Account no. \_\_\_\_\_ 6. Amount of Taxes Currently Billed 2,923.37

7. I hereby request a correction of tax levied by DELAWARE VALLEY School District  
(County/city/school district; town in Westchester County)

for the following reason (use additional sheets if necessary): computer malfunction entered changes in computer but roll does not match assessor record

12 Sept 96  
Date

[Signature]  
Signature of Applicant

Part II: For use by County Director:

Note: County Director shall attach written report (including documentation of error in essential fact) and recommendation. Indicate type of error and paragraph of subdivision 2, 3 or 7 of Section 550 under which error falls.

Date application received: 9/16/96 Period of warrant for collection of taxes: 9/1 to 11/1/96

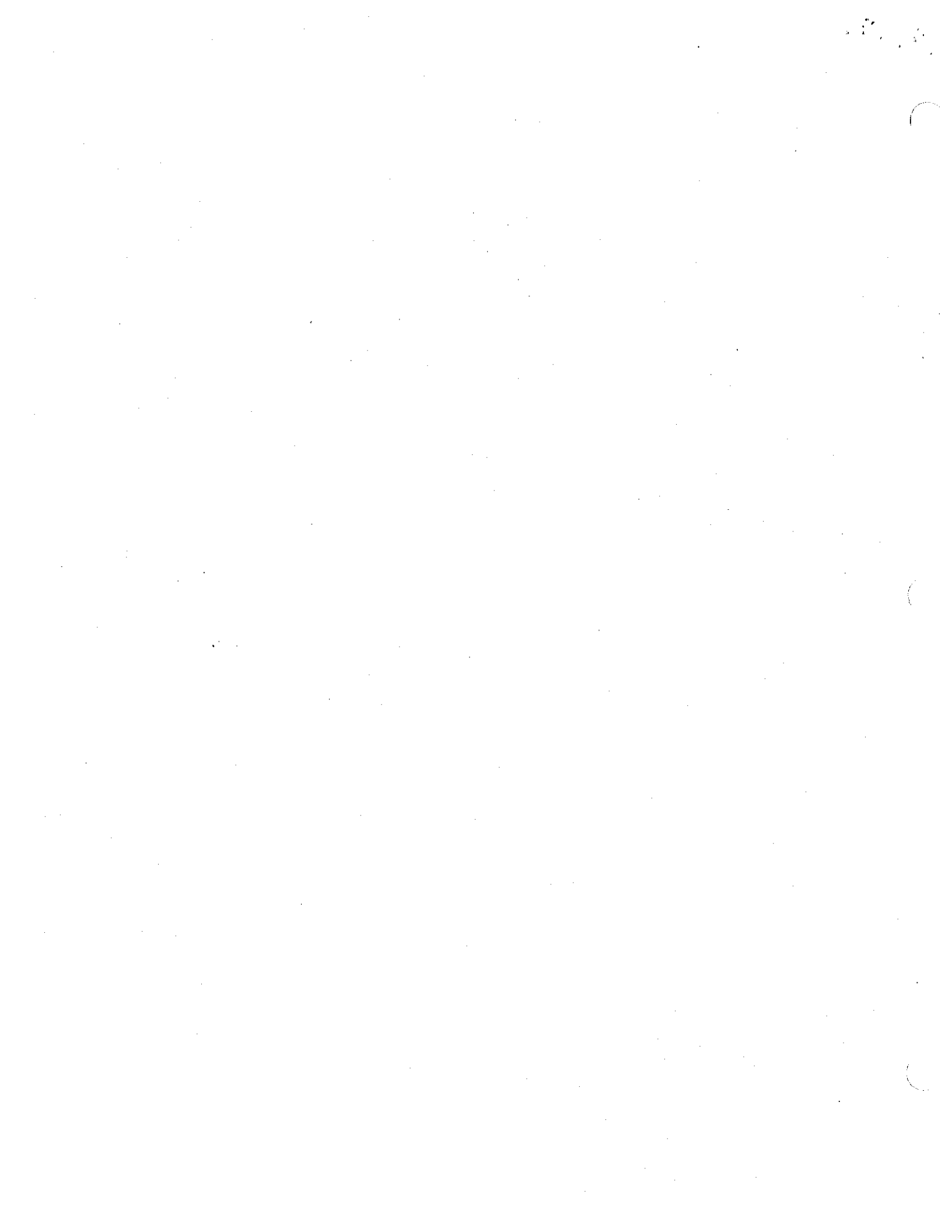
Recommendation:  Approve application  Deny application  
9/25/96 Date [Signature] Signature of County Director

Part III: For use by TAX LEVYING BODY:

\_\_\_\_\_ APPLICATION APPROVED  
Amount of taxes currently billed: \$ \_\_\_\_\_  
Notice of approval-date mailed to applicant: \_\_\_\_\_ Corrected tax: \$ \_\_\_\_\_  
Order instructing collecting officer to correct tax: \_\_\_\_\_ date mailed

\_\_\_\_\_ APPLICATION DENIED. Reasons: \_\_\_\_\_

Seal of Office \_\_\_\_\_ Date \_\_\_\_\_ Signature of Chief Executive Officer \_\_\_\_\_





Town of Delaware Date Recd. 9/16/96  
Delaware Valley School

Sandler, Richard & Linda POC  
5-1-31.3 4.49 acres 12-23-92

Pg. 47  
1995-96  
assmt.  
roll

Sandler, Richard & Linda  
5-1-31.3  
LV/27,700 FV/231,000 4.49 acres

Pg. 47  
1996-97  
assmt.  
roll

Sandler, Richard & Linda  
5-1-31.3  
LV/27,700 FV/231,000 4.49 acres

Tax Bill Attached

	Was	Shd. be	Diff
Assmt	\$231,000	\$150,000	\$81,000
Rate	12.655280		
Amt.	\$2,923.37	\$1,898.29 NTB	\$1,025.08

550-2(a)  
clerical error JH  
554

Proof all



MAKE CHECKS PAYABLE TO:

ANNA ROSELLLO  
SCHOL TAX COLLECTOR  
P.O. BOX 194  
CALLICOUN, NY 12723

DELAMARE VALLEY  
CENTRAL SCHOL  
P.O. BOX 247  
CALLICOUN, NY 12723

LONG EASY NY 12760

PROPERTY: S.B. 12760 DESCRIPTION: C.D. WARRANT DATED 09/01/96

482600 5-1-31.3  
ACRES- 4.49  
CLS-210 ROLL SECT-1 SCH-482601

YX  
CTY HWY 164  
ACCOUNT NUMBER  
BANK CODE

TO: SANDLER RICHARD & LINDA  
525 CR 164  
CALLICOUN, NY 12723

SEE  
REVERSE

TAXES PAID BY

\*SEE REVERSE

SEQ. NO. 001445  
PLEASE RETURN ENTIRE BILL WITH YOUR PAYMENT

BILL NO.

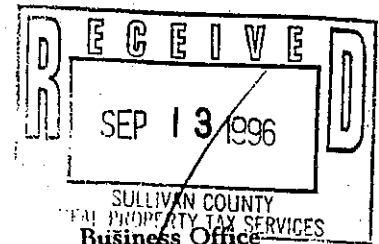
001445  
TAX AMOUNT

LEVEY DESCRIPTION	FULL VALUE	TAXABLE VALUE	TAX RATE	TAX AMOUNT
TOWN OF DELAMARE				
DELAMARE CENT SCH	231.000	231.000	12.655280	2.923.37
LIBRARY TAX RATE OF 14279 IS INCLUDED IN ABOVE TAX RATE. PAYMENTS FROM NOV 15. 1996 UNTIL 5:00 PM ON NOV 30. 1996 SHOULD BE MADE TO SULLIVAN COUNTY TREASURER'S OFFICE AND MUST INCLUDE A 3% PENALTY. IF YOU WISH TO RECEIVE A RECEIPT FOR PAYMENT OF THIS TAX BILL. PLACE AN "X" IN THIS BOX ( ) TOTAL** ONE PAYMENT - PAY THIS AMOUNT 2.923.37				
RECEIVED BY & DATE	AMOUNT			
	2.923.37		2.923.37	2.923.37
	87.70		58.47	0.00
TOTAL	3.011.07		2.981.84	2.923.37
DATE DUE	11/01/96		10/31/96	09/30/96

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION



Eldred Central School District  
600 Rt. 55, P.O. Box 249  
Eldred, New York 12732



Superintendent's Office  
(914) 557-6014  
Fax: (914) 557-3672

(914) 557-8070  
Fax: (914) 557-8912

September 11, 1996

Ms. Linda Merritt  
Real Property Tax Office  
Sullivan County Government Ctr.  
Monticello, NY 12701

Dear Linda:

With regard to the collection of school taxes for the Eldred Central School District during 1996-97, please be advised of the following:

1. School tax levy spreadsheet including tax rates and equalization rates per township attached,
2. Signed copy of tax warrant attached,
3. Tax warrant period: 9/1/96 - 11/4/96,
4. Penalty Schedule: 9/1 - 9/30 = 0%; 10/1 - 10/31 = 2%; 11/1 - 11/4 = 3%,
5. Tax Collector Information: Phyllis Knapp, Tax Collector  
2845 Rt. 32, PO Box 340  
Glen Spey, NY 12737  
(914) 856-4548,
6. Collection Information: Hours of collection - 10:00 AM to 2:00 PM  
Locations - 9/7/96 Eldred Town Hall  
9/21/96 Barryville Town Hall  
9/28/96 Lumberland Town Hall  
Tax Collector's Home - Mon., Tues., Thurs.

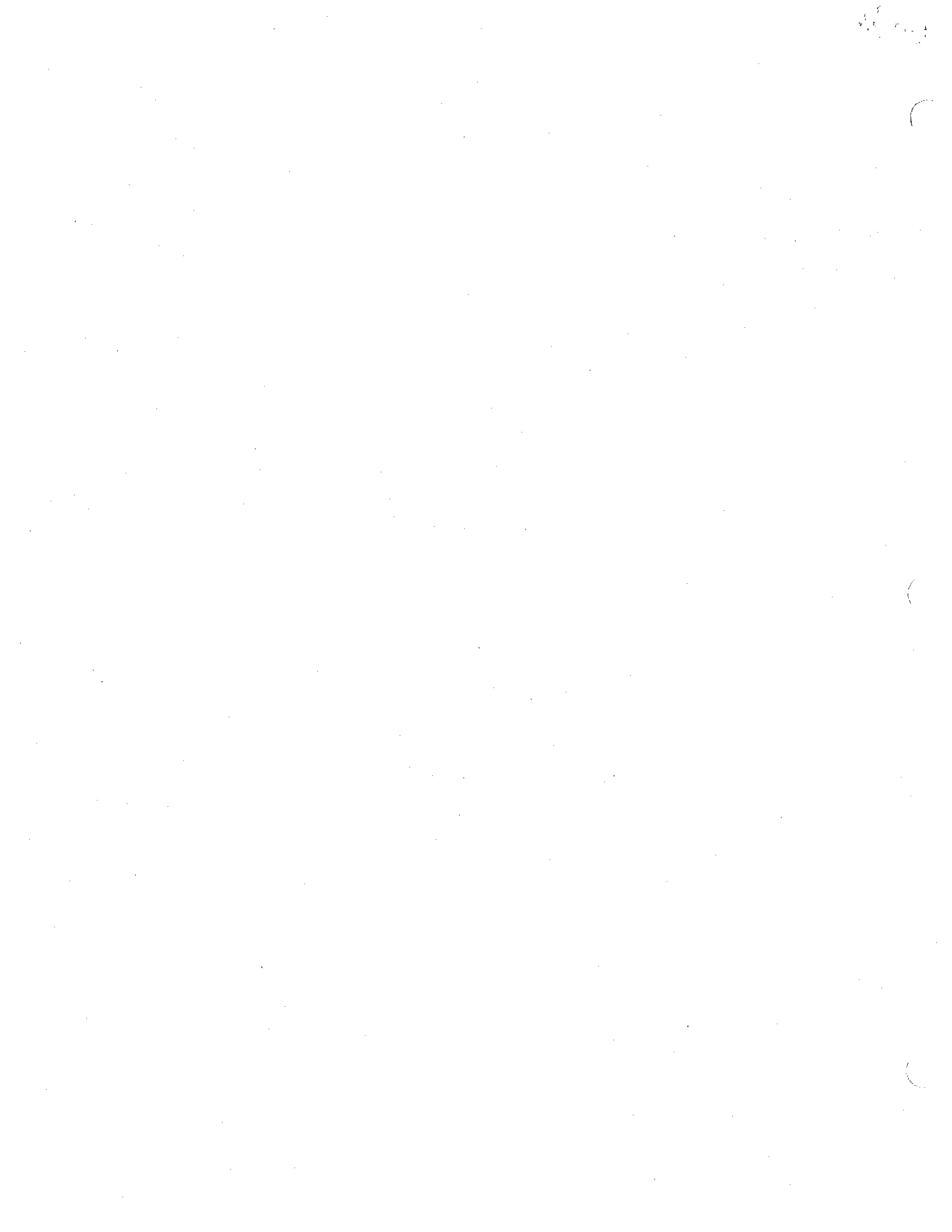
Should you have any questions or require anything further, please feel free to contact me.

Very truly yours,

A handwritten signature in cursive script that reads "Nancy Peters".

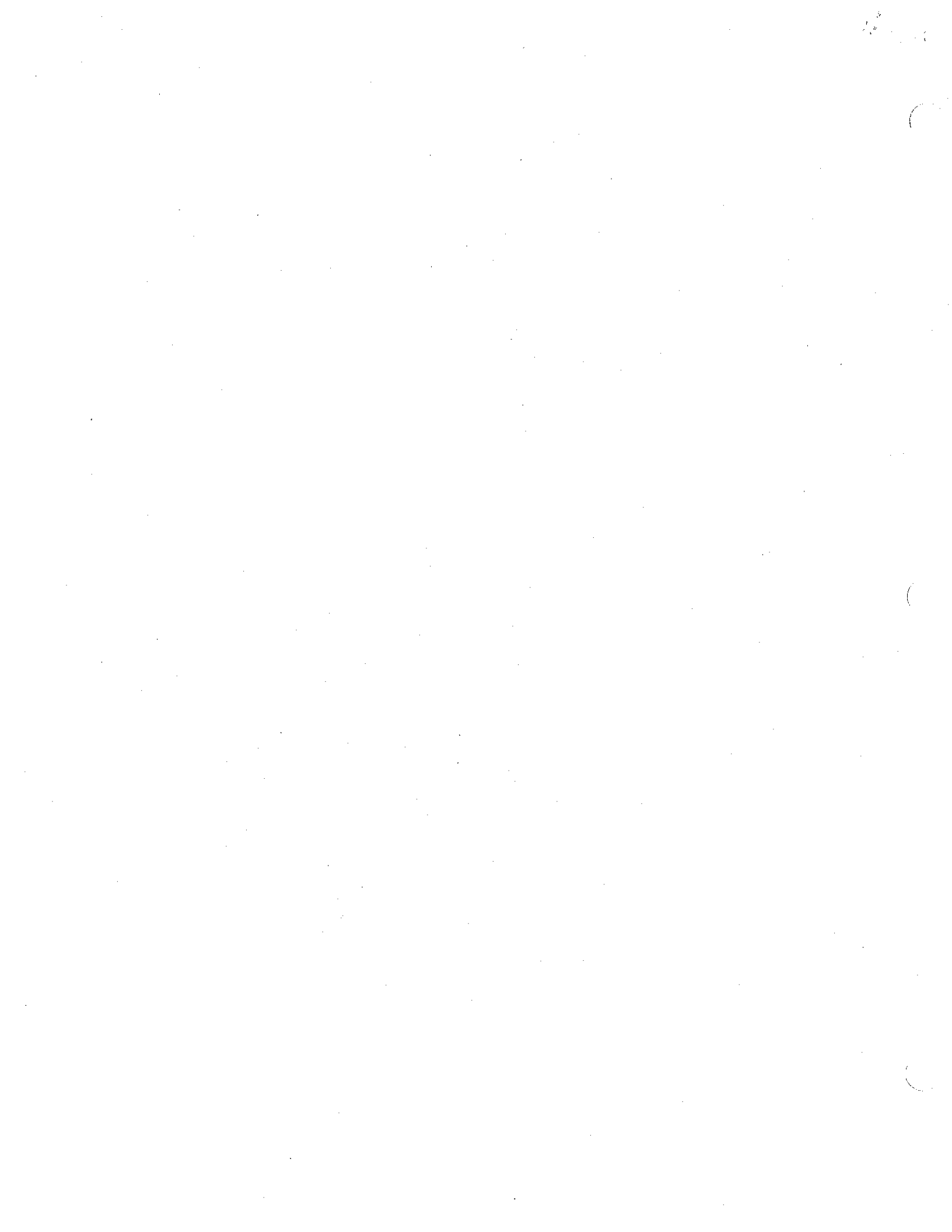
Nancy Peters  
Business Manager

encl.



**Eldred Central School District**  
**1996-1997**  
**School Tax Levy**  
**Actual**

Townships	Sec. 460 Exempt Clergy	Taxable Assessed		Equalization Rate	Full Valuation	Tax Levy	Tax Rate Per \$1000 Assessed	Full Value Rate Per \$1000	1995-96	
		Valuation							Prior Year Tax Rate	% Inc (Dec)
Deerpark	-	1,504,839		93.17%	1,615,154	20,419	13.568897	12.642142	12.355	9.83%
Highland	-	202,897,594		114.20%	177,668,646	2,246,112	11.070177	12.642142	9.515	16.34%
Lumberland	3,000	206,001,839		121.53%	169,509,454	2,142,925	10.402454	12.642142	11.474	-9.34%
Tusten	-	6,966,735		100.59%	6,925,872	87,558	12.567991	12.642142	10.645	18.06%
Omits & Prorates						900				
TOTALS	3,000	417,371,007			355,719,126	4,497,914				
				Tax Rate per \$1000 Full Value		12.642142				
Tax Levy SBH-1:										
School Purposes						4,491,414				
Library Purposes						6,500				
Total Tax Levy						4,497,914				





# SCHOOL TAX WARRANT

## BUDGET

### Estimated Receipts:

Surplus estimated to be available for appropriations	749,332
Less: Amount of Fund Balance withheld	(617,332)
State Aid	2,069,226
Federal Aid	10,000
Tax on Property	4,497,914
Tuition	25,000
Other Sources	69,520
Total Revenues (Estimated)	<u>6,803,660</u>

### Estimated Appropriations:

General Support	970,460
Instruction	3,774,748
Pupil Transportation	577,851
Community Services	1,500
Undistributed	1,479,101
Total Estimated General Fund Appropriations	<u>6,803,660</u>

## TAX WARRANT

To the collector of school district No. 1 - Eldred Central School, towns of Highland, Lumberland, Tusten, Sullivan County, and Deerpark, Orange County, State of New York.

You are hereby commanded:

1. To collect taxes in the total sum of \$4,497,914 in the same manner that collectors are authorized to collect town and county taxes.
2. To give notices in accordance with *Section Real Property Tax Law Section 1322, 1338.*
3. To receive from each of the taxable corporations and natural persons on the attached tax roll the sums listed or so much thereof as is voluntarily paid to you within one month from date of this warrant, together with one cent on each dollar thereof, where collector is on fee basis.
4. To collect after the expiration of one month the residue of the sums not paid, together with the fees prescribed in *sections Education Law 2130 and Real Property Tax Law Section 1328.*
5. To return this warrant within 65 days and if any taxes in this list shall be unpaid at that time you shall deliver to us an account thereof.

This warrant is issued by authority of article 13 of the *Real Property Tax Law*, and has the same force and effect as a warrant and tax list issued by the board of supervisors. It is effective immediately after it is properly signed by the trustee or a majority of trustees.

Given under our hands this 1st day of September, 1996.

Signatures of trustees:

Norman Sutherland

Norman Sutherland, President

Timothy Hallock

Timothy Hallock, Vice President

Paul Clark

Paul Clark, Member

H. Marsha Hunter

H. Marsha Hunter, Member

COPY



*Beuchat*

Robert Grund, Chairman,  
Resolution introduced by /Committee on Real Property Tax and  
Elections:

RESOLUTION TO CORRECT TAX ROLL & ISSUE A REFUND WHERE NECESSARY

WHEREAS, an application dated February 9, 1994  
having been filed by Frank Kaplan, Supervisor-Town of Fallsburg  
with respect to property assessed to said applicant on the  
19 94 Tax Roll of the Town of Fallsburg

Tax Map # SEE ATTACHED LIST pursuant to Section 554 or  
556-b of the Real Property Tax Law, to correct a clerical  
error ~~XX~~, on said  
Tax Roll resulting from An incorrect tax base being used to  
levy a capital charge tax against the Fallsburg Consolidated  
Water District resulting in incorrect or no tax bills where  
applicable in the district. The WT058 tax base should have  
been used to levy the capital charge tax.

and

WHEREAS, the Director of Real Property Tax Services  
has duly investigated the application and filed his report  
dated February 9, 1994, recommending this Board  
approve/~~deny~~said application, and

WHEREAS, this Board has duly examined the application  
and report and does find as follows:

- (a) That the application be approved/~~denied~~  
because of the tax base used to levy the  
capital charge tax in the Fallsburg  
Consolidated Water District was  
in correct and must be corrected.
- (b)

NOW, THEREFORE, BE IT RESOLVED, that the application  
be approved/~~denied~~ upon the grounds herein set forth, and  
be it further

RESOLVED, that the Chairman of the Board of Supervisors be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the Tax Roll, send notice of approval/~~approval~~ to the applicant and file a copy of the records of this proceeding with the Clerk of the Board of Supervisors, and it is further

RESOLVED, that the amount of any tax corrected<sup>or refunded</sup> pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mr. Kaplan

Seconded by Mr. Grund

Adopted on motion this 10th day of February, 1994.

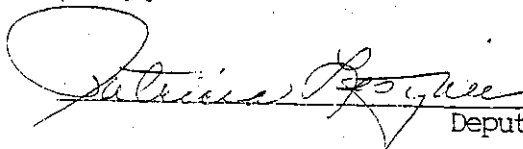
STATE OF NEW YORK )

) SS.:

COUNTY OF SULLIVAN)

I, PATRICIA LESQUIER, Deputy Clerk of the Board of Supervisors of the County of Sullivan, do hereby certify that I have compared the foregoing copy of *Resolution* with the original thereof now on file in my office and that the same is a correct transcript therefrom and of the whole of said original.

WITNESS my hand and seal of said Board this 14th day of February, 1994.

  
Deputy Clerk



## APPLICATION FOR CORRECTION OF MULTIPLE-PARCEL ERRORS

**Part I:** To be completed by Applicant, in triplicate. For correction of real property taxes, submit three copies of this application to county director of real property tax services. (Except in Tompkins and Nassau Counties, submit to chief assessing officer, in a village which has retained its assessing unit status, submit to the village assessor or chairman of the board of trustees).

Frank Kaplan, Supervisor

914-434-8810

1. Name of Applicant Town of Fallsburg

Phone No.

P.O. Box 830

South Fallsburg, New York 12779

Mailing address

2. **APPLICANT** must attach a separate sheet giving the following information for each parcel affected by the error:
- a. Description of property as indicated on assessment roll (include tax map designation);
  - b. Account number (as shown on tax bill);
  - c. Name of owner of parcel;
  - d. Name of taxpayer if other than owner;
  - e. Tax billing address for parcel;
  - f. Amount of taxes currently due; and
  - g. Proper amount of tax.

3. I hereby request a correction of the tax levied against each parcel listed on the attached sheet for the year 19 94 by Town of Fallsburg, WD058 Water District & County of Sullivan\*, for the following reason:

- Mathematical error in computation or extension of the tax.
- Mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district.
- Real property entirely outside the boundaries of the assessing unit, school district or special district in which the real property is designated as being located.

Explanation, if necessary:

The tax base used to levy this tax should have included all exempt property since this is a capital charge. It was levied against just the taxable tax base without the exempts (WT058) when it should have been levied against the assessed value of the whole district used for a capital charge levy (WT058) resulting in incorrect tax bills or no tax bills for all parcels in the water district.

7-9-1994  
Date

Frank Kaplan  
Signature of Applicant

\* County, city, village, school district; town in Westchester County.

Part II: For use by County Director/Village Assessor. Attach written report including documentation and recommendation.

Date application received: 4/21/74

Period of warrant for collection of taxes: 1/1 to 4/1/74

Recommendation:  Approve application

Deny application

4/21/74  
Date

[Signature]  
Signature

Part III: For use by Tax Levying Body.

APPLICATION APPROVED

Orders mailed instructing collecting officer or other appropriate officer to correct tax roll or to issue refund, as the case may be: 2/19/74  
Date

Copy of application and order(s) sent to NYS Dept. of Audit and Control: 2/14/74  
Date

APPLICATION DENIED Reasons: \_\_\_\_\_

Notice of denial mailed: \_\_\_\_\_  
Date

2/14/74  
Date

[Signature]  
Signature of Chief Executive Officer

Part IV: For Collecting Officer's use:

Instructions:

1. Payment without interest and penalties.

An applicant (and all owners of property affected by the error) who files his/her application with the county director within the period when taxes may be paid without interest (see "Date Received" in Part II of this form) may, if the application is approved, pay the corrected tax as determined by the tax levying body without interest if payment is made WITHIN EIGHT DAYS OF THE DATE ON WHICH THE CORRECTED TAX BILL HAS BEEN MAILED TO THE APPLICANT (see below).

2. Payment to include interest and penalties.

Applicable interest and penalties must be imposed when:

- (a) An applicant has filed an application with the county director after the period when taxes may be paid without interest, or
- (b) An applicant pays the corrected tax more than eight days after the date on which the corrected tax bill has been mailed to the applicant.

Order from tax levying body received: \_\_\_\_\_

Corrected tax due: \$ \_\_\_\_\_ Date \_\_\_\_\_

Interest and penalties (if applicable): \$ \_\_\_\_\_

Total corrected tax due: \$ \_\_\_\_\_

Tax roll corrected: \_\_\_\_\_ Date \_\_\_\_\_

Tax bill corrected: \_\_\_\_\_ Date \_\_\_\_\_

Application and order annexed to the tax roll: \_\_\_\_\_ Date \_\_\_\_\_

Payment of corrected tax received: \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Collecting Officer

ORDER PURSUANT TO SECTION 554 OR 556-b  
OF THE REAL PROPERTY TAX LAW

UPON the application of Frank Kaplan, Supervisor  
of the Town of Fallsburg to correct the 19 94  
Tax Roll of said Town because of a clerical error ~~XXXXXX~~  
~~XXXXXXXXXXXXXXXXXXXX~~ on said Tax Roll, dated  
February 9, 1994, the report of the Director of  
Real Property Services dated February 9, 1994 recommending  
approval/~~denial~~ of said application, and after due examination  
of said application and report, the Board of Supervisors of  
the County of Sullivan approved said application by  
Resolution No. 22 of 1994 adopted on 2/14/94  
the Tax Collector of the Town of Fallsburg County  
Treasurer is hereby

ORDERED to correct the 19 94 Tax Roll of  
the Town of Fallsburg with respect to property assessed  
to SEE ATTACHED LIST

Tax Map # SEE ATTACHED LIST as follows:

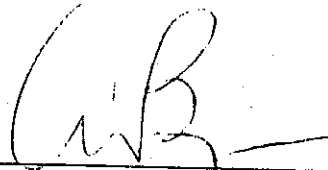
All parcels in the Fallsburg Consolidated Water District  
should be charged correctly. Either a corrected bill or  
a refund should be issued, whichever is applicable in  
each situation.

and it is further

ORDERED, that the said Tax Collector/~~County-Treasurer~~  
collect the tax computed aforesaid with penalties as provided  
by law or without penalties as provided by law if paid within

eight (8) days from the date of notice of approval of the application as aforesaid,

Dated: 3/1/78, 1978



CHAIRMAN, BOARD OF SUPERVISORS  
COUNTY OF SULLIVAN

(Delete unnecessary information.)

Revised  
3/78  
1 '9  
3. 5  
1/87



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-2(d) of the Real Property Tax Law concerning claimed clerical error on the 1994 Tax Roll.

I have investigated the clerical error claimed by Frank Kaplan, Supervisor - Town of Fallsburg by P.O. Box 830, South Fallsburg, New York 12779 described as: Section        Block        Lot        on the Tax Roll for the Town of Fallsburg and have found that the alleged Clerical error does exist XX, does not exist       .

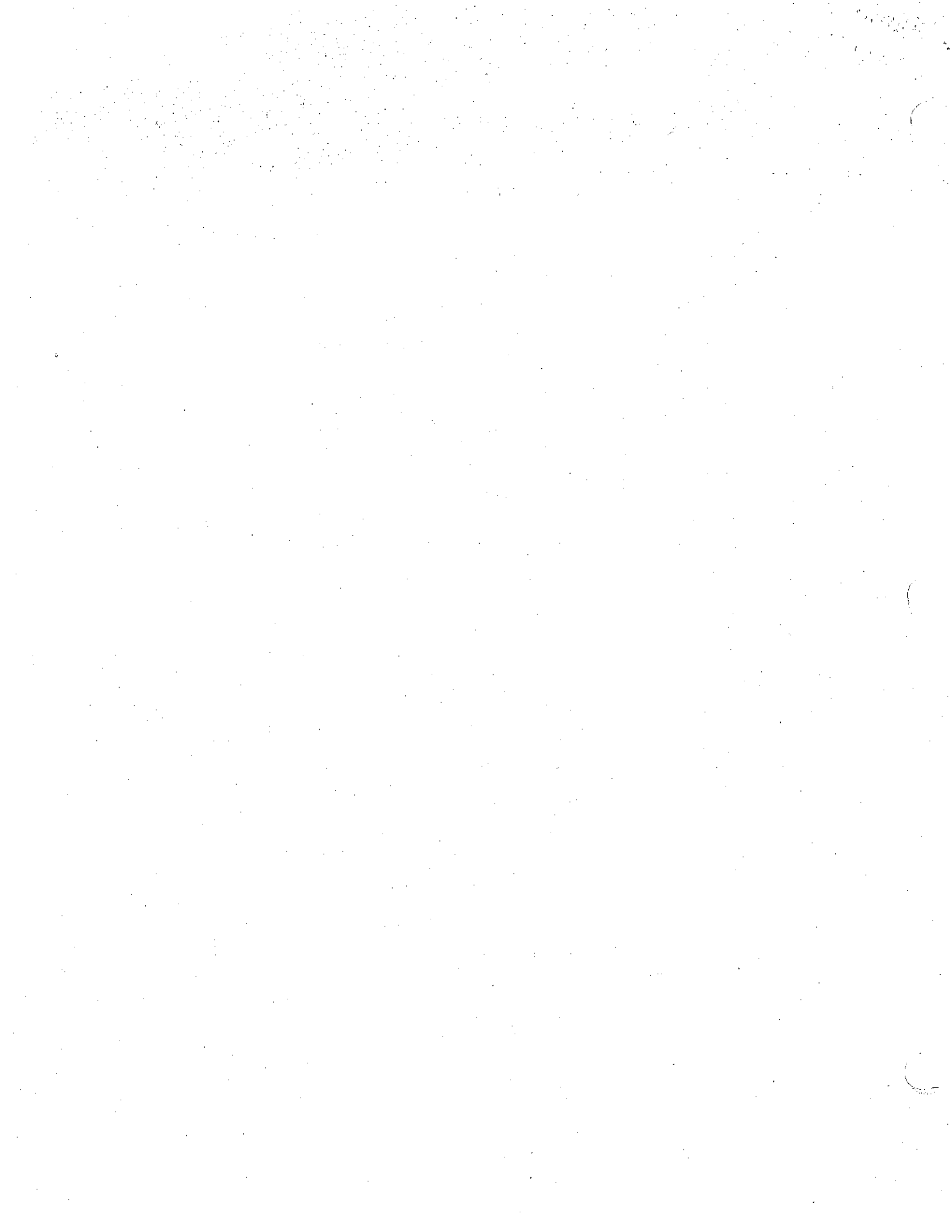
The error was caused by An incorrect tax base being used to levy a capital charge tax against the Fallsburg Consolidated Water District resulting in incorrect or no tax bills where applicable in the district. The WT058 tax base should have been used to levy the capital charge tax.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
SEE ATTACHED LIST	The correct rates must be applied to all parcels in the Fallsburg Consolidated Water District	New Tax Bills or refunds are to be generated depending on the circumstances involved on a case by case basis

Therefore, pursuant to Section 556-b of the Real Property Tax Law the Taxpayers are entitled to have their tax bills and accounts corrected and/or receive refunds where applicable for all accounts which have been levied incorrectly in the Fallsburg Consolidated Water District.

DATE: Feb 9, 1994

Paul J. Burckard  
Paul J. Burckard, Director



*Final report*

Robert Grund, Chairman,

Resolution introduced by /Committee on Real Property Tax and Elections:

RESOLUTION TO CORRECT TAX ROLL

WHEREAS, an application dated February 9, 1994 having been filed by B. Elton J. Harris, Supervisor-Town of Rockland with respect to property assessed to said applicant on the 19 94 Tax Roll of the Town of Rockland Tax Map # SEE ATTACHED LIST pursuant to Section 554 or 556-b of the Real Property Tax Law, to correct a clerical error ~~XXXXXXXXXXXXXXXXXXXXXX~~, on said Tax Roll resulting from The figure for the amount of taxes to be raised for County & Court Expense was transposed, therefore, generating an incorrect tax rate. \$1,412,918.77 should have been raised and only \$1,142,918.77 was raised. and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated February 9, 1994, recommending this Board approve ~~XXXX~~ said application, and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved ~~XXXXXX~~ because of an incorrect tax rate due to the transposition of figures in taxes to be raised
- (b) in the County & Court Expense.

NOW, THEREFORE, BE IT RESOLVED, that the application be approved/~~denied~~ upon the grounds herein set forth, and be it further

RESOLVED, that the Chairman of the Board of Supervisors be and he hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the Tax Roll, send notice of approval/~~denial~~ to the applicant and file a copy of the records of this proceeding with the Clerk of the Board of Supervisors, and it is further

RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.

Moved by Mr. Harris

Seconded by Mr. Grund

Adopted on motion this 10th day of February, 1994.

STATE OF NEW YORK )

) SS.:

COUNTY OF SULLIVAN)

I, PATRICIA LESQUIER, Deputy Clerk of the Board of Supervisors of the County of Sullivan, do hereby certify that I have compared the foregoing copy of the foregoing with the original thereof now on file in my office and that the same is a correct transcript therefrom and of the whole of said original.

WITNESS my hand and seal of said Board this 14th day of February, 1994.

Deputy Clerk



## APPLICATION FOR CORRECTION OF MULTIPLE-PARCEL ERRORS

**Part I:** To be completed by Applicant, in triplicate. For correction of real property taxes, submit three copies of this application to county director of real property tax services. (Except in Tompkins and Nassau Counties, submit to chief assessing officer, in a village which has retained its assessing unit status, submit to the village assessor or chairman of the board of trustees).

B. Elton J. Harris, Supervisor  
 1. Name of Applicant Town of Rockland  
 P.O. Box 355

914-439-4399

Phone No.

Livingston Manor, NY 12758  
 Mailing address

2. **APPLICANT** must attach a separate sheet giving the following information for each parcel affected by the error:

- a. Description of property as indicated on assessment roll (include tax map designation);
- b. Account number (as shown on tax bill);
- c. Name of owner of parcel;
- d. Name of taxpayer if other than owner;
- e. Tax billing address for parcel;
- f. Amount of taxes currently due; and
- g. Proper amount of tax.

3. I hereby request a correction of the tax levied against each parcel listed on the attached sheet for the year 1994 by Town of Rockland, County of Sullivan, for the following reason:

- XX Mathematical error in computation or extension of the tax.
- Mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district.
- Real property entirely outside the boundaries of the assessing unit, school district or special district in which the real property is designated as being located.

Explanation, if necessary:

The figure for the amount of taxes to be raised was incorrect for County purposes. The amount should have been \$1,412,918.77. The amount that was raised was \$1,142,918.77. The 4 and the 1 were transposed causing an incorrect tax rate and the wrong amount of money to be raised.

Feb. 9, 1994  
 Date

B. Elton J. Harris  
 Signature of Applicant

\* County, city, village, school district; town in Westchester County.

Part II: For use by County Director/Village Assessor. Attach written report including documentation and recommendation.

Date application received: Feb 7 1994 Period of warrant for collection of taxes: 1/1 to 4/1/94

Recommendation:  Approve application  Deny application  
Feb 9 1994 /Date [Signature] Signature

Part III: For use by Tax Levying Body.

APPLICATION APPROVED

Orders mailed instructing collecting officer or other appropriate officer to correct tax roll or to issue refund, as the case may be: 2/14/94 Date

Copy of application and order(s) sent to NYS Dept. of Audit and Control: 2/14/94 Date

APPLICATION DENIED Reasons: \_\_\_\_\_

Notice of denial mailed: 2/14/94 Date [Signature] Signature of Chief Executive Officer

Part IV: For Collecting Officer's use:

Instructions:

1. Payment without interest and penalties.

An applicant (and all owners of property affected by the error) who files his/her application with the county director within the period when taxes may be paid without interest (see "Date Received" in Part II of this form) may, if the application is approved, pay the corrected tax as determined by the tax levying body without interest if payment is made WITHIN EIGHT DAYS OF THE DATE ON WHICH THE CORRECTED TAX BILL HAS BEEN MAILED TO THE APPLICANT (see below).

2. Payment to include interest and penalties.

Applicable interest and penalties must be imposed when:

(a) An applicant has filed an application with the county director after the period when taxes may be paid without interest, or

(b) An applicant pays the corrected tax more than eight days after the date on which the corrected tax bill has been mailed to the applicant.

Order from tax levying body received: \_\_\_\_\_ Date  
Corrected tax due: \$ \_\_\_\_\_  
Interest and penalties (if applicable): \$ \_\_\_\_\_  
Total corrected tax due: \$ \_\_\_\_\_  
Tax roll corrected: \_\_\_\_\_ Date  
Tax bill corrected: \_\_\_\_\_ Date  
Application and order annexed to the tax roll: \_\_\_\_\_ Date  
Payment of corrected tax received: \_\_\_\_\_ Date

\_\_\_\_\_ Date \_\_\_\_\_ Signature of Collecting Officer

ORDER PURSUANT TO SECTION 554 OR 556-b  
OF THE REAL PROPERTY TAX LAW

UPON the application of B. Elton J. Harris, Supervisor  
of the Town of Rockland to correct the 19 94  
Tax Roll of said Town because of a clerical error ~~XXXXXXXXXX~~  
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX~~  
~~entry error in essential fact~~ on said Tax Roll, dated  
February 9, 1994, the report of the Director of  
Real Property Services dated February 9, 1994 recommending  
approval/~~XXXXX~~ of said application, and after due examination  
of said application and report, the Board of Supervisors of  
the County of Sullivan approved said application by  
Resolution No. 73 of 1994 adopted on 2/14/94  
the Tax Collector of the Town of Rockland County  
Treasurer is hereby

ORDERED to correct the 19 94 Tax Roll of  
the Town of Rockland with respect to property assessed  
to SEE ATTACHED LIST

Tax Map # SEE ATTACHED LIST as follows:

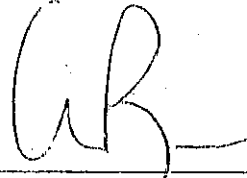
All parcels which have County & Court Expense in the  
Town of Rockland must have the correct rate applied  
and either a New Tax Bill or a corrected Tax Bill  
should be issued, whichever is applicable in each  
situation. This is necessary in order to raise the  
correct amount of taxes for County purposes which  
is \$1,412,918.77.

and it is further

ORDERED, that the said Tax Collector/County Treasurer  
collect the tax computed aforesaid with penalties as provided  
by law or without penalties as provided by law if paid within

eight (8) days from the date of notice of approval of the application as aforesaid,

Dated: 2/14, 1994



CHAIRMAN, BOARD OF SUPERVISORS  
COUNTY OF SULLIVAN

(Delete unnecessary information.)

vised  
78  
/79  
86  
87



SULLIVAN COUNTY

REPORT OF DIRECTOR OF REAL PROPERTY TAX SERVICES

In accordance with Section 550-2(d) of the Real Property Tax Law concerning claimed clerical error on the 1994 Tax Roll.

I have investigated the clerical error claimed by B. Elton J. Harris, Supervisor - Town of Rockland by P.O. Box 355, Livingston Manor, NY 12758

described as: Section SEE ATTACHED LIST Block SEE ATTACHED LIST Lot SEE ATTACHED LIST on the Tax Roll for the Town of Rockland and have found that the alleged clerical error does exist XX, does not exist       .

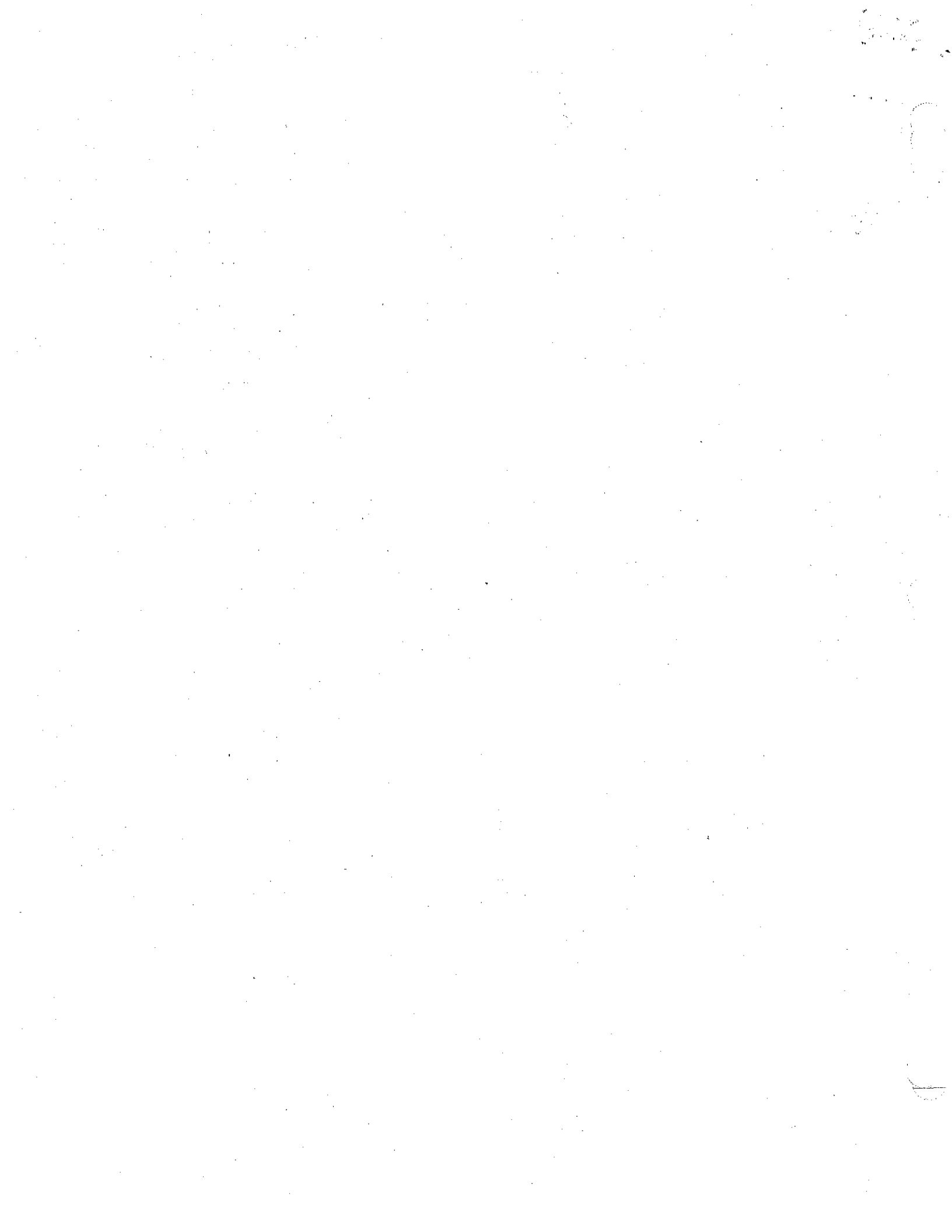
The error was caused by The figure for the amount of tax dollars to be raised for County & Court Expense was transposed therefore generating an incorrect tax rate. \$1,412,918.77 should have been raised and only \$1,142,918.77 was raised.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
SEE ATTACHED LIST	The correct rate must be applied to all parcels with County & Court Expense for the Town of Rockland	New Tax Bills or Corrected Tax Bills are to be generated depending on the circumstances involved in a case by case basis

Therefore, pursuant to Section 556-b of the Real Property Tax Law Taxpayers are entitled to have their tax bills and accounts corrected and/or receive a New Tax Bill where applicable for all accounts with County & Court Expense in the Town of Rockland.

DATE: Feb. 9, 1994

Paul J. Burckard  
Paul J. Burckard, Director



**County Director  
Orientation**

**Section 10 – Questions and  
Answers**

---

**NYS Office of Real Property Tax Services**

Educational Services

July 2021

**COURSE CRITIQUE FORM  
FOR  
COUNTY DIRECTOR ORIENTATION**

Your feedback is important to help us evaluate the effectiveness of this training. We would appreciate comments from both the student and trainers. We ask that you return your comments upon completion of this Orientation. Fax: (518) 486-3799 or mail to Attn: *ORPTS - Educational Services, NYS Dept. of Taxation and Finance, W.A. Harriman State Campus, Albany, NY 12227.*

Thank you for taking the time to complete this evaluation.

- Trainer                       New County Director                       Other

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1. Briefly describe the most important aspects of this Orientation in relation to increasing your overall knowledge of the duties of being a County Director.

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2. What do you think of the format of this training? Would another format or presentation style be more advantageous?

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3. What sections of this Orientation do you expect to be most useful in performing your job as County Director?

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\_\_\_\_\_

4. What sections of this Orientation do you expect to be least useful in performing your job as County Director?

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\_\_\_\_\_

5. If you could devote more time, effort and material to any sections included in this Orientation, which sections would you choose? Why?

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6. If you could devote less time, effort and material to any of the sections included in this Orientation, which would you choose? Why?

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7. Briefly describe any topics or materials you felt were missing from this course and why you felt they should be included.

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8. If you could make any other changes to the training materials used in this course, what would you change? Why?

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9. Other comments?

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(07/10)



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

EDUCATIONAL SERVICES

W.A. HARRIMAN CAMPUS  
ALBANY, NY 12227

## *County Director Orientation Certificate*

Name: \_\_\_\_\_

County: \_\_\_\_\_

*This is to certify that, pursuant to Section 1530 of the Real Property Tax Law and Section 8188-4.6 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, you attended a County Director Orientation training session designed to provide you with a general understanding of the responsibilities of a County Director of Real Property Tax Services and the appropriate state and local government structure.*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Instructor Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Instructor Signature*

cc: County Clerk