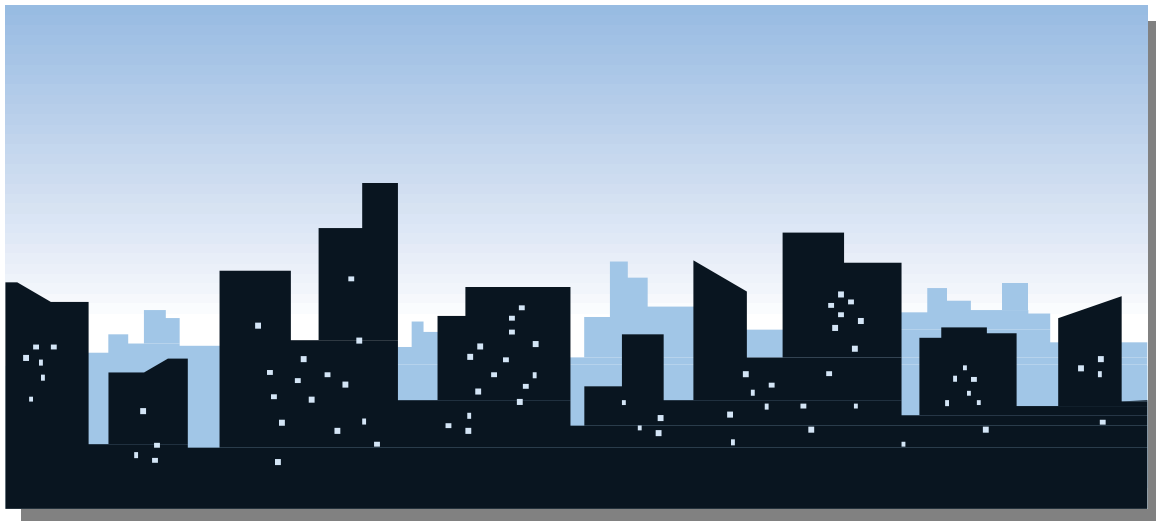


COUNTY DIRECTOR ORIENTATION

Student Reference Manual

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



June 2013

Reprinted July 2021

County Director Orientation Manual
County Director Regional Training Coordinators
8/7/2020

County Director	Region	County	Phone #	email
Tom Bloodgood	Central	Schuyler	607-535-8118	tbloodgood@co.schuyler.ny.us
Lexie Delurey	North	Warren	518-761-6466	delureyl@warrencountyny.gov
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Vacant	West			

COUNTY DIRECTOR ORIENTATION
Suggested Schedule for Training

TOPIC	TIME FRAME	TOTAL TIME
Section 1: Introduction	8:00 - 9:00	1 Hour
Section 2: NYS ORPTS	9:00 - 9:45	45 Minutes
Section 3: RPTS	9:45 - 10:15	30 Minutes
<i>Morning Break</i>	10:15 - 10:30	15 Minutes
Section 4: Qualification/ Training/ Certification for County Directors and Assessors	10:30 - 11:00	30 Minutes
Section 5: Interaction between County Offices and Assessors	11:00 - 12:00	1 Hour
<i>Lunch Break</i>	12:00 - 1:00	1 Hour
Section 6: NYS ORPTS Regional Support Services	1:00 - 2:15	1 Hour 15 Minutes
Section 7: Planning and Conducting BAR Training	2:15 - 2:45	30 Minutes
Section 8: Assessor Orientation Training	2:45 - 3:15	30 Minutes
<i>Afternoon Break</i>	3:15 - 3:30	15 Minutes
Section 9: Correction of Errors	3:30 - 4:15	45 Minutes
Section 10: Questions and Answers	4:15 - 4:30	15 Minutes

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
I. Introduction	<p><i>Note: Handouts/references with web links listed may not have a hard copy provided. This was done to provide the most current information possible while keeping the overall size and scope of this manual manageable. A PowerPoint web reference containing these links has been provided on CD for your convenience.</i></p>		
<p>A. Self/Students</p> <p>B. Overview of the session</p> <p>C. Counties role - liaison between State and local government</p> <p>D. County Director Duties</p> <ol style="list-style-type: none"> 1. Origin of R.P.T.S. 2. Types of Duties <ol style="list-style-type: none"> a. Mandates (by statute) b. Optional (by statute) c. Locally imposed 3. Director of Real Property Tax Services 	ORPTS Staff	<p>RPTL Town Assessment Administration Calendar</p> <p>Assessment Calendar Key Dates</p> <p>Real Property Tax Cycle Pamphlet</p> <p>Current Summary of Real Property Tax Legislation: https://www.tax.ny.gov/research/property/legal-information.htm</p> <p>NYS Association of County Directors www.nysacdrpts.org</p> <p>NYS Association of Counties www.nysac.org</p>	ORPTS
II. NYS ORPTS	ORPTS Staff	<p>Legal Resource Information</p> <p>Who to Contact at ORPTS: https://www.tax.ny.gov/research/property/regional/crmlist.htm</p> <p>Forms and Instructions listing: www.tax.ny.gov/forms/orpts_cur_forms.htm</p> <p>Rules for Real Property Tax Administration www.tax.ny.gov/research/property/legal/rules_index.htm</p> <p>Uniform Assessment Standards: www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm</p>	ORPTS

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>III. RPTS</p> <ul style="list-style-type: none"> A. Director of Real Property Tax Services <ul style="list-style-type: none"> 1. Independent function 2. Non-subordinated to another agency head B. NYS Association of County Directors of Real Property Tax Service C. Annual Association Dues (benefits) D. NYS Assessors Association (benefits of County to be a member) 	Co. Director	<p>NYS Association of County Directors (NYSDCRPTS) website www.nysacdrpts.org</p> <p>ORPTS Regional Offices https://www.tax.ny.gov/research/property/regional/regional-offices.htm</p> <p>NYS Assessors Association (NYSAA) website www.nyassessor.org</p> <p>NYS Association of Counties www.nysac.org</p>	Co. Director
<p>IV. Qualification / Training / Certification for County Directors and Assessors</p> <ul style="list-style-type: none"> A. History B. Minimum Qualifications C. Basic course of training D. Continuing Education E. Recertification F. Non-Compliance and Enforcement 	ORPTS Staff	<p>Part 8188 - Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel: http://www.tax.ny.gov/research/property/legal/rules_index.htm</p> <p>EdServices Training Homepage: www.tax.ny.gov/research/property/assess/training/index.htm</p>	ORPTS

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>V. Interaction between County Offices and Assessors</p> <p>A. Review RP-5217 forms / deeds</p> <p>B. Tax Map review/modifications/additions/ corrections</p> <p>C. Difference between Assessment Rolls and Tax Rolls</p> <p>D. Printing of Assessment Rolls/Tax Rolls</p> <p>E. Levy and Extension of Taxes</p> <p>F. Tax Enforcement</p> <p>G. Forms available at RPTS</p>	<p>Co. Director</p>	<p>Real Property Transfer Report: https://www.tax.ny.gov/pdf/current_forms/orpts/rp5217.pdf</p> <p>Article 9 - Levy and Collection of Taxes</p> <ul style="list-style-type: none"> -Selected Opinions of State Office of Real Property Tax Services -Selected Opinions of State Comptroller <p>RP-5217 General Information: www.tax.ny.gov/research/property/assess/rp5217/index.htm</p> <p>RP-5217 Instructions: www.tax.ny.gov/pdf/current_forms/orpts/rp5217pdfins.pdf</p> <p>RP-5217 FAQ's: www.tax.ny.gov/research/property/assess/rp5217/faqs_pdf.htm</p> <p>Tax Mapping in NYS: https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm</p> <p>Online Assessment Data: https://www.tax.ny.gov/pit/property/assess/local/default.htm</p>	<p>Co. Director</p>

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VI. NYSORPTS Regional Support Services</p> <p>A. RPS Technical Assistance</p> <ol style="list-style-type: none"> 1. What is RPS <ol style="list-style-type: none"> a. Purpose b. Components c. History 2. What services the region offers <ol style="list-style-type: none"> a. Conversions b. Training c. Processing d. Sales Reporting e. Program Support f. Micro and network support 3. How to request the services 4. What is needed (min. system requirements) <p>B. Reassessment Project Support</p> <ol style="list-style-type: none"> 1. Types of projects 2. Assistance offered by region 3. How to request 4. What is needed on the local level <p>C. State Aid</p> <ol style="list-style-type: none"> 1. Aid for Cyclical Reassessment 2. Consolidation Aid 3. Applications 4. Regional Assistance Available 	<p>ORPTS Staff</p>	<p>Web References:</p> <p>RPS Support www.tax.ny.gov/research/property/assess/rps/index.htm</p> <p>Sales Reporting www.tax.ny.gov/research/property/assess/sales</p> <p>Advisory Appraisals www.tax.ny.gov/research/property/valuation/advisory.htm</p> <p>ORPTS' State Aid webpage www.tax.ny.gov/research/property/assess/state_aid/index.htm</p> <p>The Market Value Survey https://www.tax.ny.gov/research/property/legal/procedures/index.htm</p> <p>Understanding the Equalization Rate www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf</p> <p>Rate Complaints and Procedures https://www.tax.ny.gov/research/property/assess/rate_doc.htm</p> <p>Current Equalization Rate information from ORPTS' website www.tax.ny.gov/research/property/assess/eqratescounty.htm</p> <p>Property Taxes and Assessments: Links and Information for New Local Officials www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf</p> <p>PDC Reference Material www.tax.ny.gov/research/property/assess/pdc.htm</p> <p>Overview of Full Value Measurement Process https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program(04-15).pdf</p>	<p>ORPTS</p>

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VI. NYSORPTS Regional Support Services (cont'd.)</p> <p>D. Regional Training</p> <ol style="list-style-type: none"> 1. Types of Training 2. Regional Services <p>E. Market Value Survey</p> <ol style="list-style-type: none"> 1. Reassessment 2. Non-reassessment <ol style="list-style-type: none"> a. Inventory gathering b. CAMA c. Field Review d. Informal meetings <p>F. Equalization Rates</p> <ol style="list-style-type: none"> 1. What is an equalization rate? 2. Why are equalization rates needed? 3. Methodology 4. Data Review <p>G. PDC Process</p> <ol style="list-style-type: none"> 1. Review of Market Areas/Trend Definition 2. Guides to PDC 3. PDC Documents <p>H. Additional Assistance</p> <ol style="list-style-type: none"> 1. What is available <ol style="list-style-type: none"> a. Publications/ PR b. Legal Services c. Communications/ Research d. Tax Mapping/ Geographic Information Systems (G.I.S.) 2. How to request services 	<p>ORPTS Staff</p>	<p>Guidelines for PDC: www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf</p> <p>Overview of Pre-decisional Collaboration Process https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process(04-15).pdf</p> <p>Handouts:</p> <p>What is Pre-Decisional Collaboration</p> <p>Review of Market Areas/Definition</p> <p>COD and PRD Defined</p> <p>Decision Matrix</p> <p>Measuring Assessment Uniformity</p> <p>What is Sales Chasing</p> <p>SPDAV Definition and Importance</p> <ul style="list-style-type: none"> - SPDAV Output Explanations - Horseheads 2010 Sample SPDAV Results <p>Sample Documents (Optional):</p> <p>Description of Charts for Pre-Decisional Collaboration (sample charts)</p> <p>3 years NBHD analysis/Regression estimate comparison</p> <p>County specific spreadsheet with 5 years of ORPTS' trends <i>(2010 Chemung Trends)</i></p> <p>County specific Residential trend area map</p> <p>County specific reassessment activity map</p>	<p>ORPTS</p>

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

<p>VII. Planning and conducting Board of Assessment Review (BAR) Training</p> <p>A. Schedule the session</p> <ol style="list-style-type: none"> 1. Notice to ORPTS <ol style="list-style-type: none"> a. Data changes regarding BAR members b. Details of the session <ol style="list-style-type: none"> i. Date ii. Time iii. Location 2. Advise appropriate BAR members <ol style="list-style-type: none"> a. Early sessions (if applicable) b. Normal session <p>B. Conduct the session(s)</p> <ol style="list-style-type: none"> 1. Lesson plans (provided by ORPTS) 2. Classroom requirements <ol style="list-style-type: none"> a. Adequate lighting b. Sufficient space for tables and chairs c. Adequate electrical outlets to handle visual equipment d. Adequate ventilation, heating and cooling e. Isolation from excessive noise (next to boiler room) <p>C. Forward rosters to ORPTS within 5 working days</p> <p>D. Distribute Certificates of Attendance</p> <ol style="list-style-type: none"> 1. BAR members 2. Municipal clerk (copy) 	<p>Co. Director</p>	<p>BAR Materials Training Packet (How to Access Materials)</p>	<p>NYSORPTS</p>
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COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>VIII. Assessor Orientation Training</p> <ul style="list-style-type: none"> A. Schedule the session <ul style="list-style-type: none"> 1. Notice to ORPTS 2. Notice to new assessors B. Conduct the session <ul style="list-style-type: none"> 1. Lesson plans 2. Reference/course materials 3. Classroom requirements <ul style="list-style-type: none"> a. Adequate lighting b. Sufficient space for tables and chairs c. Adequate electrical outlets for audio/visual equipment d. Adequate ventilation, heating and cooling e. Isolation from excessive noise and traffic 4. Class rosters C. Enrollment and attendance roster to ORPTS within 5 work days D. Distribute Certificates of Attendance <ul style="list-style-type: none"> 1. Assessor 2. Copy to clerk of assessor's local municipality 	<p>Co. Director</p>	<p>Assessor Orientation Training Information</p> <p>How to Access Orientation Course Materials</p>	<p>NYSORPTS</p>

COUNTY DIRECTOR ORIENTATION TRAINING OUTLINE

TOPIC	SECTION TAUGHT BY:	HANDOUTS/REFERENCE MATERIAL	HANDOUTS SUPPLIED BY:
<p>IX. Correction of Errors</p> <ul style="list-style-type: none"> A. Importance of processing Correction of Errors (C.O.E.) according to the C.O.E. law sections 550 thru 559 R.P.T.L. B. Overview of administrative procedures for processing C.O.E. C. Explanations of each of the sections of C.O.E. law D. Explanation of Section 550 Definitions E. Explanation of C.O.E. process and functions required under Section 554 correction of errors on tax rolls F. Explanation of the C.O.E. process and functions required under section 556 refunds of taxes G. Explanation of correcting tentative and final assessment rolls through the Board of Assessment Review 	<p>Co. Director</p>	<p>Section 550 Real Property Tax Law Definitions</p> <p>Administrative Correction of Errors Outline</p> <p>Blank Forms: RP-552, RP-553, RP-554, RP-556, RP-556-b</p> <p>Samples of Correction of Errors Forms</p> <p>Web Reference:</p> <p>Corrections Forms: www.tax.ny.gov/forms/orpts/correction.htm</p> <p>Administrative Correction of Errors Outline www.tax.ny.gov/pdf/publications/orpts/correctionoferrors.pdf</p> <p>Corrections of Errors and STAR www.tax.ny.gov/pit/property/star/correction_of_errors.htm</p>	<p>Co. Director</p>
<p>X. Questions and Answers</p> <ul style="list-style-type: none"> A. Remaining questions/concerns B. Course Evaluation C. Completion Certificate D. Optional Director Meeting * 	<p>ORPTS Staff & Co. Director</p>	<p>Course Critique Form</p> <p>County Director Orientation Completion Certificate</p>	<p>NYSORPTS</p>

* **OPTIONAL:** *It is suggested that the new director spend at least one day with another director to see how things work and get a feel for the job.*

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section I - Introduction
- III. **TIME:** 1 Hour
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will be:
1. Familiar with the role of the County Director acting as a liaison between the State and local government.
 2. Familiar with the origin of their position.
 3. Have an understanding of their duties mandated by statute.
 4. Have an understanding of their optional duties by statute.
 5. Have an understanding of their locally imposed duties.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

***Note:** Web References may not have a hard copy provided in the manual. This has been done intentionally to provide the most current information possible. The web is often your best resource for up to date information.*

Web References:

Summary of Real Property Tax Legislation
<https://www.tax.ny.gov/research/property/legal-information.htm>

NYS Association of County Directors
www.nysacdrpts.org

NYS Association of Counties
www.nysac.org

Handouts:

RPTL Town Assessment Administration Calendar

Assessment Calendar Key Dates

Real Property Tax Cycle Pamphlet

COUNTY DIRECTOR ORIENTATION

I. Section I - Introduction

A. Self/Student

Instructor should take the time to provide background information to the student as to their current job, phone number where they can be reached, etc. Ask the students to provide some background on themselves as well. This will assist the instructors in determining current knowledge, skills and abilities which will help focus the training session on those areas which need more information sharing.

B. Overview of the Session

At this time the instructors may choose to briefly review the outline for the days Orientation session. Expectations of both the student and the instructors can be stated and agreed upon. The session can be customized to best meet the needs of the incoming director.

C. Counties role - liaison between State and local government

Instructors should review with the student the role he will be playing as liaison between the State and local government. A discussion of different state and local agencies that the student will be dealing with may be helpful.

D. County Director Duties

1. Origin of R.P.T.S.

a) The instructor should explain Chapter 957(Laws of 1970).

b) Explain when Article 15-A was added and why:

- Sole Assessor
- Independent Board of Assessment Review
- County Real Property Tax Services Agency

c) Discuss the first major reform of the Real Property Tax in 50 years.

d) Directors are appointed: - Section 1530(3)(a)

On the basis of their knowledge of principles and methods relating to the assessment of real property.

On their Executive experience

On their Administrative experience

For a six year term

COUNTY DIRECTOR ORIENTATION

2. Types of Duties

A County Director's duties fall into three categories:

- Mandated by statute
- Optional by statute
- Locally imposed

i. Duties mandated by statute (Primary mandated duties are found in Section 1532)

- Maintain tax maps in current - Sections 1532(1)(a)
- Advise local assessors on assessment administration - Section 1532(1)(c)
- Cooperate with the State Board in providing training - Sections 1532(1)(e), 523(2)(b), 310(6)
- Provide advisory appraisals of moderately complex 1532(1)(b) properties - Section 1536(1), 9 NYCRR, Section 195-2.3
- Provides local assessor with appraisal cards - Section 1532(1)(d)
- Provides County Equalization agency with needed information (tax apportionment) - Section 1532(2)(a)
- Coordinates countywide revaluations (data collection) - Section 1532(2)(b)
- Prepares annual reports as required by: - Section 1532(2)(c)
 - * County legislative body
 - * State Board of Real Property Services
- Provide county clerks, upon request, tax map identification numbers of all parcels within an agricultural district - Section 1532(2)(d)
- Identify for county clerks by the tax identification number, those parcels with the county that have received agricultural assessments within the past year - Section 1532(2)(e)
- Serve on any county agricultural and farmland protection board established in the county - Section 1532(2)(f)

To find the most current Summary of Real Property Tax Legislation check the ORPTS website here:

<https://www.tax.ny.gov/research/property/legal-information.htm>

COUNTY DIRECTOR ORIENTATION

a. Specific mandated duties

- Upon the request of a property owner, the county director reports to the appropriate tax levying body when a collecting officer acts to extend a tax. - Section 551-a(4)
- A list of the Residential Assessment Ratio for each municipality in the county is on file with the county director. - Section 738(1)(c)
- The lists of approved assessments of taxable State lands in each municipality are sent to the county director. - 9 NYCRR Section 199-7.1(b)
- In addition, the county director performs specific duties in the correction of errors on assessment and tax rolls. - Title 3 of Article 5 RPTL
 - * The county director investigates the facts underlying a request to correct an error and reports conclusions to the appropriate tax levying body.
 - * Correction of clerical errors and certain unlawful entries on tax rolls. - RPTL Section 554
 - * Correction of clerical errors and certain unlawful entries on tax rolls for purposes of refunds. - RPTL Section 556
 - * Correction of errors in essential fact on tax rolls. - RPTL Section 556-a
 - * Correction of certain errors substantial in number and identical in nature. - RPTL Section 556-b
- There are requirements for the county director to furnish notice in certain situations.
- Notifies the State Board of the appointment or election of an assessor. - 9 NYCRR Section 8188-2.5(a)

b. Miscellaneous mandated duties

- Must transmit corrections to sales reporting forms to the county equalization agency. - Id., Section 191-2.5(b)
- Must furnish information for State Board advisory appraisals. - Id., Section 195-3.3

COUNTY DIRECTOR ORIENTATION

ii. Optional duties (by statute)

Section 1532 provides that the county legislative body may, by resolution, authorize the county director to perform duties.

- May assist in the disposition and sale of property acquired by the county through foreclosure for nonpayment of taxes. - Section 1532(3)(a)
- May supply cities or towns with assessment rolls and other forms used in the administration of the real property tax. - Section 1532(3)(c)
- Supervise the appraisal of property and the preparation of assessment rolls for assessing units that have entered into agreements with the county pursuant to RPTL §1537 (1532(3)(d)).

Additionally, the county legislative body may authorize the county director to process sales reporting forms (RP-5217).

- The county director may transmit these forms from the recording officer to the county equalization agency. - Sections 574(1); 1532(3)(b); 9 NYCRR Section 191-2.3(a)

iii. Locally imposed duties

We have taken the position that section 1530 required the county real property tax service agency to be an independent arm of county government. - *Noting that the structural organization of a county does vary depending upon the individual needs of the county, the determination as to whether the agency is to be a separate agency or department, or whether it should be included as part of an existing or new department, is one to be made by the county. However, whatever the determination, the independent character of the agency should be preserved. (3 Op. Counsel SBEA No. 99).*

COUNTY DIRECTOR ORIENTATION

3. Director of Real Property Tax Services

Precise organizational structure varies from county to county
(*Feel free to discuss some of the differences you have observed*).

a) Independent function

- Structure must provide for independence.

b) Non-subordinated to another agency head

Local Governments have the power to:

- Determine the “hours of work of local appointees”, - N.Y. Const., Art. 9, Section 2(c)(1), Municipal Home Rule Law, Section 10(1)(a)(1)
- assign an individual to perform the duties of county director, on a less than full-time basis, and
- those of another office of county government. This is proper so long as the two offices are not incompatible, i.e., that neither office has the right to interfere with the functioning of the other. - O'Malley v. Macejka, 44 N.Y. 2d 533, 378, N.E. 2d 88, 406 N.Y.S. 2d 725 (1978)

Note: *Handouts for the Real Property Tax Law Town Assessment Administration Calendar, Assessment Calendar, and Real Property Tax Cycle pamphlet may be given to the student and discussed.*

**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

W.A. Harriman State Campus
Albany, NY 12227

March 2008
(Reprinted June 2012)

REAL PROPERTY TAX LAW TOWN ASSESSMENT ADMINISTRATION CALENDAR

	Calendar Date**	Legal Date	Action (Authority)***
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.

	Calendar Date**		Legal Date		Action (Authority)***
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.

** 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.

	Calendar Date**		Legal Date		Action (Authority)***
	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))

** 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.

	Calendar Date**		Legal Date		Action (Authority)***
	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

** 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.

	Calendar Date**	Legal Date	Action (Authority)***
	May 1 to fourth Tuesday of May	Variable	<ul style="list-style-type: none"> -- 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)) -- Assessor and taxpayer may stipulate to assessed value. (RPTL, §524(3))
	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"> -- increased assessments (RPTL, §510(1)) -- changes in taxable status (RPTL, §510-a(l)) -- changed revaluation or update assessments (§511(4)) Notice of approval or denial of agricultural value assessment (notice upon request only) (Ag & Mkts Law, §305(1)) <ul style="list-style-type: none"> -- Notice of conversion of agricultural land (Ag & Mkts Law, §305(1)(d)(iii)(a))
	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)

** 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.

	Calendar Date**	Legal Date	Action (Authority)***
	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))

** 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

	Calendar Date**	Legal Date	Action (Authority)***
	July 1	July 1	<ul style="list-style-type: none"> -- Last date to complete final assessment roll (RPTL, §516(1)) -- Assessor signs oath and verifies that final roll conforms to tentative roll except for changes made by board of assessment review (RPTL, §514) -- Assessor delivers original roll to clerk of the county legislative body (id) -- Assessor files certified copy of roll with town clerk (id)
	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"> -- Duplicate copy of portion of roll applying to each school district wholly or partly within town furnished to school district officials (RPTL, §1302(2)) -- Assessor delivers copy of part of town or county roll to village that has terminated its assessing unit status (RPTL, §1402(3)(c))
	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))

** 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.

	Calendar Date**	Legal Date	Action (Authority)***
	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))

** 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.

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))

** 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.

Calendar Date**	Legal Date	Action (Authority)***
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))

** 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.

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))

** 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.

Calendar Date**	Legal Date	Action (Authority)***
<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))

** 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.

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

*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).

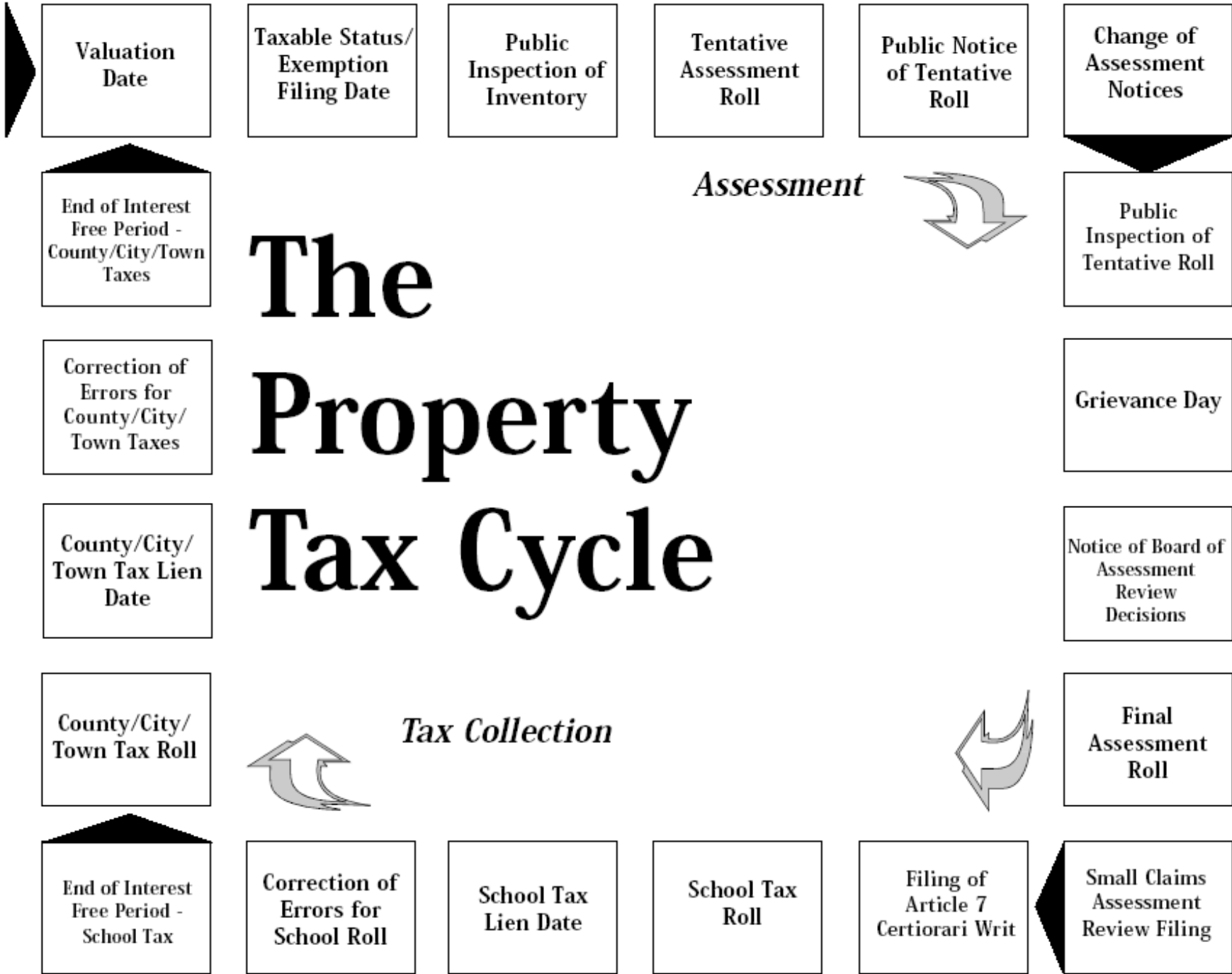
NOTICE IS HEREBY GIVEN THAT THE ASSESSOR(S) OF THE TOWN OF _____, COUNTY OF _____ (HAS) (HAVE) COMPLETED THE TENTATIVE ASSESSMENT ROLL FOR THE CURRENT YEAR AND THAT A COPY HAS BEEN LEFT WITH _____ AT _____, WHERE IT MAY BE SEEN AND EXAMINED BY ANY INTERESTED PERSON UNTIL THE FOURTH TUESDAY IN MAY (OR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

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



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 4th Tuesday in May

Final Roll Filed July 1

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section II - NYS ORPTS
- III. **TIME:** 45 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding of the mission and goals of the Office of Real Property Tax Services.
 2. Become familiar with the ORPTS organizational layout and aware of different responsibilities and functions of major work areas.
 3. Be able to contact agency staff for assistance in obtaining specific information.
 4. Become aware of major products and services offered by the Office of Real Property Tax Services.
 5. Know how to obtain resource information from ORPTS through the internet.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

Who to Contact at ORPTS

<https://www.tax.ny.gov/research/property/regional/crmlist.htm>

Forms and Instructions listing

www.tax.ny.gov/forms/orpts_cur_forms.htm

Rules for Real Property Tax Administration

www.tax.ny.gov/research/property/legal/rules_index.htm

Uniform Assessment Standards

www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm

Handouts:

Legal Resource Information Sheet

COUNTY DIRECTOR ORIENTATION

II. NYS ORPTS

A. What is ORPTS?

The Office of Real Property Tax Services (ORPTS), a division within the New York State Department of Taxation and Finance, oversees local assessment administration. The division works directly with county and municipal officials to improve the fairness of property assessments.

1. Familiarization with ORPTS's mission/goals

The primary mission of ORPTS is *"To lead the State's efforts to support local governments in their pursuit of real property tax equity."*

ORPTS's goal is a unified real property tax administration system forged by an alliance of the State and local governments.

2. ORPTS's Organizational Structure

ORPTS relies on a strategic plan and a core-process system to reach its goals and objectives -- a process that engages all employees in these pursuits and which changes over time to provide the most efficient and effective results.

The process is team-oriented, with a heavy reliance on ORPTS's regional offices to provide the services and products that the local assessment community and other customers want and need. Each region covers a defined geographical area of the State so that staff are located as close as possible to the local assessment officials and assessing units they serve. This structure provides consistency, flexibility and familiarity that local assessment officials and ORPTS's staff, alike, find productive.

3. Parts of the organization and their responsibilities/functions

The responsibilities of ORPTS include (but are not limited to):

- measuring the total market value of each town and city to establish equalization rates and other ratios used to apportion property taxes and state aid,
- developing values of taxable state-owned-land to protect the rights of New York State as a property taxpayer,
- providing state aid to cities, towns and counties to encourage fair and efficient assessing practices,
- determining special franchise values for utility property in the public right-of-way,

COUNTY DIRECTOR ORIENTATION

- establishing STAR property tax exemptions to reduce homeowners school tax bills,
- certifying and training local assessors to assist them with determining assessments, and
- setting railroad ceilings.

ORPTS Major Program Areas:

Regional Services Bureau (RSB)

ORPTS maintains its principal office in Albany and extends its operations through regional offices in Batavia, Newburgh, Syracuse, and Albany (northern region). The agency also maintains a satellite office in Ray Brook.

Regional staff support and monitor a high number of reassessments throughout the state and provide important local government assistance. In addition, staff also successfully administer other duties such as state aid determinations, assessor training, forest land valuation, local assessment support and guidance, and RPS support. RPS is a computerized assessment administration and property-valuation system developed, maintained and distributed by ORPTS.

Additional information on regional support services can be found in Section-VI of this course.

Equalization and Central Services Bureau (ECSB) - business units:

- Equalization Rates
- Data Management Unit (DMU) - Sales Reporting
- Real Property System (RPS)
- Educational Services (EDS)
- Special Rates, STAR/SDIV
- GIS / Tax Mapping
- State Aid / State Owned Land

Equalization Rates - Among ORPTS' core roles is the annual establishment of state equalization rates for every city, town and village assessing unit statewide. The major uses of the rates include:

- ✓ the apportionment of taxes by school districts and counties
- ✓ the determination of state aid to education
- ✓ the determination of various assessments and exemption amounts
- ✓ the use of the rates by taxpayers to show inequities in assessments

ORPTS also establishes several other rate products including: special ratios, class ratios, class equalization rates, apportionment rates, segment rates and special equalization rates. These other products are used for various purposes including apportionment of taxes and determination of tax and debt limits for local governments.

COUNTY DIRECTOR ORIENTATION

Data Management - The agency is responsible for collecting, editing and maintaining data for the approximately 400,000 real property transfers that occur each year. ORPTS' Data Management Unit (DMU) collects this data and puts it into a standard format that can be used by the other departments in the agency for use in determining full values for equalization rates and for checking the uniformity of assessments in local municipalities.

Real Property System (RPS) - New York is one of the few states in the nation that develops and supports computer software (known as the Real Property System or RPS) for use by municipalities in local assessment administration. The currently supported version of RPS is RPSV4. It offers local governments a uniform means of producing mandated assessment products. In addition, the RPS system provides a means for maintaining inventory information for all properties in an assessing jurisdiction, as well as a system for undertaking mass appraisal. ORPTS has begun planning for the release of RPSV5.

School Tax Relief (STAR) Program - The Basic and Enhanced STAR exemptions are the only state-funded property tax exemptions in New York State. ORPTS annually calculates STAR exemption amounts for each of the state's 983 city, town and county assessing units. School districts are directly reimbursed by New York State for the tax savings provided to homeowners.

School District Income Verification (SDIV) - The SDIV Program brings together school districts, BOCES districts, and state agencies in order to provide the most accurate school district personal income wealth measurement possible.

State Aid - New York State has several aid programs available to localities for maintaining equitable assessment rolls. Aid is also available to assessing units that achieve greater efficiency in administering the property tax. Section 1573 of the Real Property Tax Law provides the statutory framework for each of these programs. For the latest information stay in touch with your ORPTS Customer Relationship Manager.

State Owned Land - Unit is responsible for determining the taxable status of various acquisitions by the State of New York and reviewing and approving the assessments of all taxable state-owned property.

Educational Services - ORPTS administers a statutorily mandated training and certification program for assessors, county directors of real property tax services and real property appraisers. All newly appointed or elected assessors and county directors must complete a basic course of training and obtain certification. Appointed assessors and sole elected assessors, as well as county directors, are also required to meet annual continuing education requirements.

COUNTY DIRECTOR ORIENTATION

Valuation Services Bureau (VSB) - VSB responsibilities include:

- Data Collection, Commercial, Industrial Utility
- Regional Product Delivery, Full Value Measurement
- Valuation Support
- Special Franchise, Railroad Ceilings, Utility Inventory Reporting
- Auditing, Obsolescence, Internal Control Unit
- Agricultural Values

Advisory Appraisal Program - The Advisory Appraisal program provides services defined in Section 1544 of the Real Property Tax Law. This program supports municipal reassessment programs by supplying values of complex utility property to the assessor upon their request.

Railroad Ceiling Program - Sections 489-e and 489-ee of the Real Property Tax Law require ORPTS to provide Railroad Ceiling values to assessors. These values set the maximum taxable assessed value that can be applied to railroad ceiling property.

Property Tax Programs for Agriculture - The Agricultural Assessment Values program is part of the Agricultural Districts Law (Article 25AA of Agriculture and Markets Law). Agricultural assessments provide property tax relief to farmland in areas where nonagricultural pressures cause land to be valued higher than the agricultural assessment value.

Special Franchise Assessments - Real Property Tax Law Section 600 establishes ORPTS as the assessor for utility property located in the public right of way. ORPTS determines these Special Franchise values annually.

Oil & Gas Unit of Production Values - Real Property Tax Law Section 594 establishes the methodology by which oil and gas wells in production are to be assessed in New York State. ORPTS is responsible for determining a Unit of Production Value, which is a component in that process. ORPTS annually provides these values to each assessing unit that has oil and gas wells in production.

4. Other ORPTS products and services

The Office of Counsel provides legal advice, including Opinions of Counsel, to the assessment community and other local officials concerning all phases of real property tax administration. As attorneys to ORPTS, the Office of Counsel provides legal assistance to ORPTS staff in the performance of their functions, as well as providing legal advice on program areas for staff.

COUNTY DIRECTOR ORIENTATION

ORPTS Communications Office provides weekly updates entitled '*Assessment Community Weekly*' via listserv communications with valuable information of interest to the assessment community. Updates and archive can be found here: www.tax.ny.gov/research/property/acw/

The Office also provides a variety of publications for local government and taxpayer use, including the *Job of the Assessor*, *Q&As on the Veteran's, Senior Citizen's and STAR exemptions*, *Reassessment and Your Property Tax*, *How the Real Property Tax Works*, *How to File a Complaint on Your Assessment*, and a listing of *all* of the Agency's publications.

a. Manuals, Forms and Pamphlets

Instructors should explain to the students the different options or methods to obtain manuals, forms, or pamphlets from ORPTS. Remind the students about the ORPTS website which is a valuable resource to obtain this and other information:

www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm

5. How to contact agency staff

Customer Relationship Managers (CRMs) are the local officials' first point of contact with ORPTS. By contacting your CRM first, you ensure that your county-specific liaison will be aware of any issues affecting your office. If your CRM isn't able to resolve your issue or answer your question, he or she can likely identify the individuals or resources necessary to do so.

Regional contacts:

<https://www.tax.ny.gov/research/property/regional/crmlist.htm>

General agency contact information can be found here:

<https://www.tax.ny.gov/research/property/regional/contact.htm>

To contact individual ORPTS employees from Muni Pro:

1. From the home page, select Municipal Profiles
2. Select "Search for an Official's or Company's Name"
3. Select "ORPTS employees"
4. For the full list of ORPTS employees, leave the box blank and click "Search"
5. For an individual, enter the individual's last name and click "Search"

**County Director
Orientation**

Section 2 – NYS ORPTS

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, 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

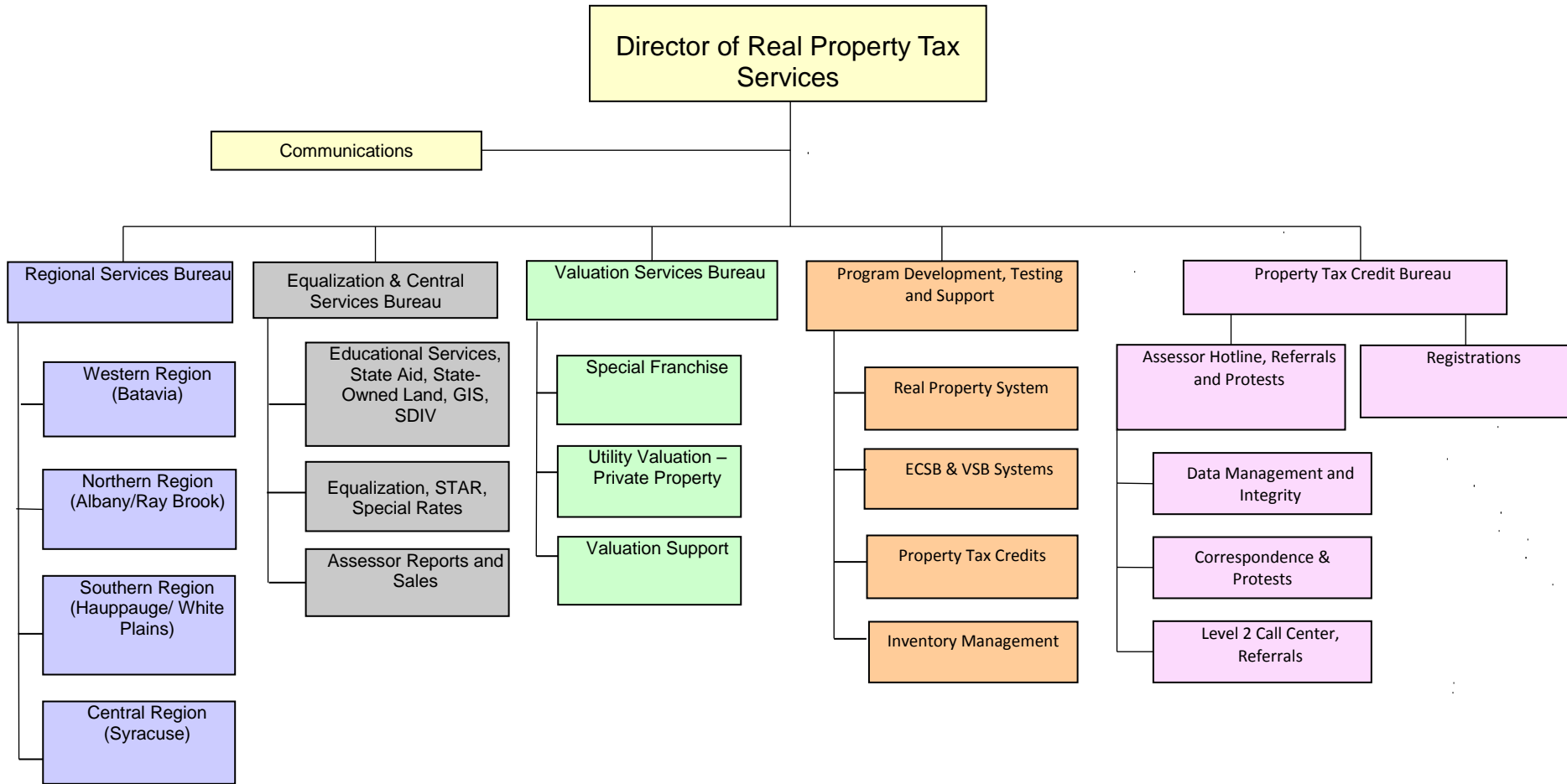
The on-line rules at the ORPTS website are the most current available.

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

Lesson Plan

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section III - RPTS
- III. **TIME:** 30 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding of the function of the Director of Real Property Tax Services.
 2. Be aware of the NYS Association of County Directors of Real Property Tax Service.
 3. Understand the benefits of a County Director being a member of the NYS Assessors Association (NYSAA).
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- NYS Association of County Directors (NYSDCRPTS) website:
www.nysacdrpts.org/
- ORPTS Regional Offices:
www.tax.ny.gov/about/orpts/regions.htm
- NYS Assessors Association (NYSAA) website: www.nyassessor.org/
- NYS Association of Counties: www.nysac.org

COUNTY DIRECTOR ORIENTATION

III. *RPTS*

A. Director of Real Property Tax Services

The Director of Real Property Tax Services is a liaison between State and Local (City, Town, Village) governments.

1. Independent function
2. Non-subordinated to another agency head

Almost every function required by a city, town or village in regard to the Real Property Tax is governed by Real Property Tax Law or the Office of Real Property Tax Services Rules and Regulations. It is the county's job to see that the Real Property Tax is administered according to the law, rules and regulations.

B. NYS Association of County Directors of Real Property Tax Service

The NYS Association of County Directors of Real Property Tax Services began in 1971. As an association, the professional goal is to create and preserve tax equity within and between all municipalities.

Each new director is required to take state training and become certified. Once accomplished, the association has a committee that tests each new director. This is done to ensure that professional, dedicated, knowledgeable people are Directors of Real Property Tax. It is considered an honor to become a Certified County Director and have the professional designation CCD follow your name as County Director.

The association generally meets twice a year. Once for an Annual Summer Conference and again for a winter Conference. Conferences offer training opportunities and a wealth of information.

In addition to the annual conferences, the counties within each region often meet to keep abreast of new laws, concerns, problems, etc.

For more information on the regional breakdowns see:

<https://www.tax.ny.gov/research/property/regional/regional-offices.htm>

COUNTY DIRECTOR ORIENTATION

C. Annual Association Dues

Dues paid to the State Director's Association are used for numerous things such as:

- Paying speakers/teachers for our conferences.
- Paying for a liaison at the New York State Association of Counties (NYSAC) to work with and for us on only Real Property Tax Legislation.
- Paying for misc. Items to make our conferences more enjoyable and less expensive for each county.
- Paying for flowers to directors who are ill or to their families, should they pass away.

Additional information relating to the NYS Association of Director of Real Property Tax Services can be found on their website:

www.nysacdrpts.org

A copy of the official by-laws can be found in the About Us section toward the bottom of the page.

D. New York State Assessors' Association (NYSAA)

The assessors have their own state association and training sessions. County Directors can learn much from attending assessor association functions.

County Directors are urged to belong to the State Assessors' Association. The cost to attend seminars and training sessions is reduced for assessor association members.

Additional information on the NYS Assessors' Association can be found on their website at: www.nyassessor.org/

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section IV - Qualification / Training / Certification for County Directors and Assessors
- III. **TIME:** 30 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Become familiar with the training and certification program for assessors and county directors.
 2. Have an understanding that much of the basic training is provided and supported by a combination of Educational Services, ORPTS program units and Regional Support Services.
 3. Understand that all assessors and county directors must participate in the training program at various levels depending upon their position requirements.
 4. Understand that County Directors will not only be responsible for keeping up on their own training requirements, but they may also need to monitor and assist assessors with training compliance.
 5. Be aware of the various aspects of the training program: Minimum Qualification Standards, Basic Course of Training, Continuing Education, Recertification, Non-Compliance and Enforcement.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web Reference:

20 NYCRR 8188 Rules - Minimum Qualifications, Training and Certification:

http://www.tax.ny.gov/research/property/legal/rules_index.htm

EdServices Training Homepage:

<http://www.tax.ny.gov/research/property/assess/training/index.htm>

IV. *Qualification / Training / Certification for County Directors and Assessors*

A. History

In 1970, the RPTL was amended to require the State Board to establish minimum qualifications as well as training and certification programs for:

- Appointed Assessors
- County Directors
- Real Property Appraisers

This led to the establishment of a training unit within the State Division of Equalization and Assessment which has responsibility for administering training and certification programs. Today, Educational Services is the work unit within the Office of Real Property Tax Services (ORPTS) administering the training and certification programs.

In 1982, the RPTL was amended to extend certification and training requirements to elected assessors and assessor candidates. In 1986, the RPTL was once again amended to include acting assessors in office longer than 6 months.

A 1990 amendment required that the approximately 3,900 Board of Assessment Review (BAR) members attend a course in assessment practices at the beginning of their term in office.

A 1997 statutory change authorized the state to reimburse elected assessors for costs incurred when they complete continuing education training programs (RPTL §318(4)).

An additional statutory change (in 2005) required certification for assessors in the City of New York beginning in 2006.

B. Minimum Qualifications

- Appointed Assessors
- County Directors
- Candidates for Assessor
- Real Property Appraisers

Qualification standards include a combination of varying levels of education from high school to graduate degrees and experience in an occupation involving the valuation of real property.

The appointing authority or local civil service office has the responsibility

to provide Educational Services with a completed Application for Qualifications Review form prior to appointing an assessor or county director to office. ORPTS is responsible for reviewing and approving the applications and notifying the municipality or county.

Elected assessors are not required to meet minimum qualification standards. Elected assessors have residency and age requirements.

Part 8188, Minimum Qualification Standards can be found here:
www.tax.ny.gov/research/property/legal/rules_index.htm

Information on qualification requirements can also be found on the Educational Services training homepage under *Qualifications*:
www.tax.ny.gov/research/property/assess/training/index.htm

C. Basic Course of Training

All assessors, candidates for assessor and real property appraisers must successfully complete certain components to attain their basic certification. The basic course of training is periodically revised by rule amendments. Current information can be found on the Training webpage.

Assessors must complete the Basic Certification training program within three years of beginning an initial term of office. In addition, they must show progress and earn an Interim Certificate each year by completing certain components.

The powers and duties of County Directors are prescribed in Real Property Tax Law (RPTL §1532). In order to carry out such duties as tax mapping, advisory appraisals, and supporting assessment functions within their counties, County Directors must be trained and certified as prescribed in (RPTL §1530).

County Directors must complete components to attain their basic certification within a four year timeframe. County Directors must also show progress and earn an Interim Certificate each year by completing certain requirements.

The State Certified County Director designation is awarded after successful completion of the basic training program. County directors must show progress toward certification and earn an Interim Certificate each year by completing:

- orientation, ethics and two (2) or more components in the first year
- a total of five (5) or more components by the end of the second year
- a total of eight (8) or more components by the end of the third year in office

Basic Certification Training Program - Required Courses for County Directors:

- County Director Orientation
- Fundamentals of Assessment Administration
- Ethics
- Cost, Market and Income Approach to Value
- Fundamentals of Data Collection
- Fundamentals of Mass Appraisal
- Introduction to Farm Appraisal
- Fundamentals of Tax Mapping
- Fundamentals of Tax Collection and Enforcement
- Commercial / Industrial Valuation

The ORPTS training schedule can be found online here:

www.tax.ny.gov/research/property/assess/training/schedule.htm

Some valuation components are provided by the NYS Assessors Association and other professional training vendors.

Training offered by the NYS Assessors Association (NYSAA) can be found on their website: www.nyassessor.org/

The NYS Association of County Directors of Real Property Tax Services teaches the Fundamentals of Tax Mapping and Fundamentals of Tax Collection and Enforcement seminars. These half-day seminars are offered periodically as the need arises.

D. Continuing Education (CE) is required for:

- Sole Assessors
- County Directors

To ensure a knowledge base of assessment and valuation principles that is current, accurate and ongoing.

- A continuing education year begins October 1 and ends Sept. 30.
- An average of 12 CE credits are required to be completed each year
- Banking of credits is allowed only one year beyond the current year
- CE credits can be applied back only one CE year

Credits are awarded on an hourly basis. One training hour equates to one CE credit hour.

The program is designed to be flexible to permit the individual to attend training which suits his or her needs and interests as long as:

- the training emphasizes property valuation and assessment administration
- the training helps the individual to perform his/her job duties

CE Credits are awarded for:

- ORPTS courses and educational presentations at conferences
- seminars and presentations sponsored by organizations such as the NYS Assessors' Association, NYS Association of County Directors of Real Property Tax Services, International Association of Assessing Officers, Institute of Assessing Officers and other professional organizations.
- privately sponsored courses that are requested by individuals and approved by ORPTS

Members of elected boards of assessors may participate.

E. Recertification is Required for Assessors and County Directors

Recertification requirement: Completion of an approved ethics course is required for certified assessors and county directors no more than one year prior to or one year after re-appointment or re-election to office.

F. Non-Compliance and Enforcement (RPTL §322)

Educational Services monitors compliance with certification, interim certification, and recertification and continuing education requirements for local government officials. Educational Services does as much as possible to help those who fall into non-compliance to become certified and maintain continuing education compliance.

If an assessor falls into non-compliance, that person is subject to a removal hearing, pursuant to RPTL, §322. A county director is likewise subject to a removal hearing pursuant to RPTL §1530 (e) and revocation of his or her appointment to office. Removal hearings are time consuming and expensive and therefore not the preferred method of resolving a non-compliant situation.

The goal in Educational Services is to help individuals to become certified and remain in compliance. County Directors often help assessors who are falling into training jeopardy and can reach out to Educational Services on the assessors' behalf. Educational Services tracks the training records and will share training reports with Directors upon request. Call or email Educational Services to request basic and continuing education reports for your county.

For those individuals who are out of compliance, the process used by Educational Services is:

- annually review all training records for compliance (interim, basic, CE and Ethics recertification)
- determine the individual course or CE credit that is lacking
- determine a time frame which is reasonable for individuals to complete all required courses or CE credits
- present that schedule within a consent order agreement as an alternative to an immediate hearing

Consent Agreements - by signing the consent order agreement the person receives additional time in which to become certified, but waives the right to a removal hearing.

If an individual fails to complete any part of the consent agreement, the individual may be removed from office.

If an individual refuses to sign the consent agreement, Educational Services will refer them to Counsel's Office for a removal hearing.

EdS staff are available to answer questions and to assist individuals with problems they may encounter with training.

G. Oath of Office (Public Officers Law, 10)(RPTL 310, 1530)

Section 10 of the Public Officers Law requires every public officer to take an oath in the presence of the notary public or municipal clerk. Once taken, the oath must be filed with the municipal clerk.

The oath of office must be taken and filed by assessors and county real property tax directors upon appointment, re-appointment, election and re-election to a new term of office.

Section 30(1)(h) of the Public Officers law mandates that failure to obey this law within thirty days of assuming office will result in that office being declared vacant.

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section V - Interaction between County Offices and Assessors
- III. **TIME:** 1 Hour
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Understand the uses of the RP5217 and procedures for handling the form.
 2. Identify the procedures for updating tax maps.
 3. Identify the timeline and procedures for filing rolls and bills.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

RP-5217 General Information:

www.tax.ny.gov/research/property/assess/rp5217/index.htm

RP-5217 Instructions:

www.tax.ny.gov/pdf/current_forms/orpts/rp5217pdfins.pdf

RP-5217 FAQ's:

www.tax.ny.gov/research/property/assess/rp5217/faqs_pdf.htm

Tax Mapping in NYS:

<https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm>

Online Assessment Data:

<https://www.tax.ny.gov/pit/property/assess/local/default.htm>

Handouts:

Sample RP-5217 Real Property Transfer Report
Article 9 - Levy and Collection of Taxes handout
Selected Opinions of State Office of Real Property Services (Article 9)
Selected Opinions of State Comptroller (Article 9)

COUNTY DIRECTOR ORIENTATION

V. *Interaction Between County Offices and Assessors*

A. RP-5217 Forms/Deeds

All deeds filed at the County Clerk's Office must be accompanied by a RP-5217 form. Generally the Clerk's Office does not check the information on this form for accuracy only that there is data entered in the required areas.

Once the deed and RP-5217 form have been filed, copies of these documents are delivered to the assessor and the county director's office. A copy of the RP-5217 form must also be sent to ORPTS. Who is responsible for these deliveries will vary by county. Procedures for corrections to this form are outlined in Rules/Regulations section 191-2.5. Generally the assessor is responsible for corrections but alternative procedures with prior approval may be allowed.

The RP-5217 form is used for many purposes. Some of the major uses are:

- It, along with the deed, serves as a notice of transfer to assessors.
- Persons engaged in the administration/judicial review of assessments use this form as supporting documentation for parcels under such review.
- Public information, form no longer subject to confidentiality restrictions.
- ORPTS programs
 - Market value surveys for equalization rates
 - Coefficients of Dispersion (COD)

B. Tax Map Review / Modifications / Additions / Corrections

Preparation and ongoing maintenance of tax maps are a responsibility of the county director's office. Copies of all filings at the County Clerk's Office which affect ownership of record such as deeds, highway appropriations, easements, right of ways, subdivision maps etc. should be delivered to the county director's office.

Tax maps should reflect ownership conditions as of the municipal taxable status date. A set of these maps should be stored off site for security purposes. Once existing tax maps are modified as a result of

COUNTY DIRECTOR ORIENTATION

filings or corrections some type of documentation should be kept and a copy of the map alteration sent to the assessor. This will ensure that the information entered on the assessment roll corresponds to that of the map.

Some counties have recently converted their tax maps to a digital format. All tax maps regardless of the format must meet the requirements of Rules/Regulations section 189.

C. Difference Between Assessment Rolls and Tax Rolls

Valuation Date	July 1 of the previous year
Taxable Status Day	March 1
Tentative Assessment Roll	May 1
Grievance Day	4th Tuesday in May
Final Assessment Roll	July 1

Most of the towns in the state fall under these dates listed above. Cities and towns affected by county or city charters may have different dates.

D. Printing of Assessment Rolls / Tax Rolls

The county director's office generally coordinates the preparation and printing of the assessment/tax rolls. Many of the directors are actively involved in the calculations of the town/county tax rates (see E). Even for those directors who do not actually calculate the rates this information must be gathered by the person responsible for creating the rolls.

With the onset of laser tax bills many of the counties have begun contracting out the printing of these bills and some have done the same with their tax rolls. The cost is absorbed by many of the counties while some charge the various municipalities for this service.

E. Levy and Extension of Taxes

(See attached Article 9 Handout)

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.

COUNTY DIRECTOR ORIENTATION

F. Tax Enforcement

In the various Real Property Tax Service agencies in New York, the duties of the county director in the tax enforcement process may differ greatly. In some counties the county director acts as the Tax Enforcement Officer and is responsible for all phases of the enforcement process. In other counties the county director may only assist in the sale of tax acquired property or perhaps may not have any involvement at all in the process.

New laws are now in effect in New York making many changes to the tax enforcement process. Chances are with the passage of time; county directors may very well become more involved with the process. Either way a new county director should have some understanding of how the tax enforcement process works in his/her county as it is the final step in the property tax administration process.

G. Forms Available at RPTS

Each County Directors office has a list of every RPT form and one (1) copy of each form.

Check the Forms and Instructions listing page to ensure your forms are up-to-date here: www.tax.ny.gov/forms/orpts_cur_forms.htm

**County Director
Orientation**

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

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

This report prepared by:

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

Opinion #	Topic	Section RPTL
08-46	Sales tax offset - time of election	900
08-53	Second or supplemental levy	900
07-99	Relevy of school taxes	900
08-44	Enforcement - acquisition by State or public authority	902
07-40	Liability - State title - acquisition by purchase	902
02-34	Property transferred before lien date	902
07-39	Annexation - effect of tax liability	902
05-70	Collection - maximum time for collection	904
09-90	Collection - special districts	904
08-95	Statement of Taxes - utilities	906
06-28	Bills - failure to receive	922
03-96	Bills - change of ownership - taxable status & lien	922
09-98	Bills - enclosures	922
08-101	Bills - third party notification - adult	922
07-79	Bills - transfer report	922
08-122	Bills - third party notification - scope	923
09-80	Bankruptcy - delinquent taxes	924
09-22	Collection - parcel split by municipal line	924
03-09	Collection - penalty retained by county	924
05-70	Collection - maximum time for collection	924
09-64	Interest - military service	924-a
08-95	Utilities - time of payment	930
09-13	Apportionment - procedure	932
09-100	Apportionment - request of lessee	932
04-60	Apportionment - state acquisition	932
09-55	Charges for removal of brush, etc.	936
09-104	Delinquent - name of owner	936
02-100	Obligation of city to collect taxes	936
06-90	Surplus tax revenue - tax computation	940
06-28	Failure to receive tax bill	942
03-13	Receipt - form - generally	980
07-91	Failure to receive statement - interest & penalty	984
03-17	Collection - receipts prepared in duplicate	986
09-125	Collection - notice of unpaid taxes	987
09-77	Collection - notice of unpaid taxes - escrow accounts	987
06-53	Correct - town assessor may not modify roll after 5/1	552

**Selected Opinions of
State Comptroller
Article 9**

Opinion #	Topic	Section RPTL
88-65	Receipt - CO must provide receipt to bank	986
89-14	Receipt - CO may not request SASE from person paying	986
3-455	Levy - Power for fixing rates of assessment is boards	900
10-132	Lien – Re-levy - school taxes are merged upon Re-levy	902
06-351	Warrant - warrant must be attached to roll by 12/31	904
83-18	Warrant - overpayment by mail may be refunded	904
24-722	Receipt - neither mayor or trustee may legally issue	986
81-223	Omitted property may be added to subsequent roll	551
10-331	Assessor is sole authority for valuation modification	102

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VI – NYS ORPTS Regional Support Services
- III. **TIME:** 1 hour 15 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have a general understanding of Real Property System software as well as ORPTS' support and services related to RPS.
 2. Have a general understanding of various State Aid programs, know how to apply and what regional assistance is available
 3. Understand what an equalization rate is
 4. Understand why equalization rates are needed
 5. Understand the methodology used in establishing equalization rates and reviewing data.
 6. Be familiar with the PDC process, including SPSS documents and SPDAV
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

RPS Support

www.tax.ny.gov/research/property/assess/rps/index.htm

Sales Reporting

www.tax.ny.gov/research/property/assess/sales

ORPTS' State Aid webpage

www.tax.ny.gov/research/property/assess/state_aid/index.htm

The Market Value Survey

<https://www.tax.ny.gov/research/property/legal/procedures/index.htm>

Understanding the Equalization Rate

www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf

Rate Complaints and Procedures

https://www.tax.ny.gov/research/property/assess/rate_doc.htm

Current Equalization Rate information from ORPTS' website

www.tax.ny.gov/research/property/assess/eqratecounty.htm

PDC Reference Material

www.tax.ny.gov/research/property/assess/pdc.htm

www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf

Overview of the FVM and PDC Processes

[https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program\(04-15\).pdf](https://www.tax.ny.gov/pdf/ORPTS/guide_overview_orpts_fvm_program(04-15).pdf)

[https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process\(04-15\).pdf](https://www.tax.ny.gov/pdf/ORPTS/guide_overview_pdc_process(04-15).pdf)

Property Taxes and Assessments: Links and Information for New Local Officials

www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf

Handouts:

What is Pre-Decisional Collaboration?

Review of Market Areas/Definition

COD and PRD Defined

Decision Matrix

Measuring Assessment Uniformity

What is Sales Chasing

SPDAV Definition and Importance

- SPDAV Output Explanations

- Horseheads 2010 Sample SPDAV Results

Sample Documents (Optional):

These sample documents were provided by ORPTS Central Region staff. You may choose to prepare handouts relevant to the Counties in your region.

Description of Charts for Pre-Decisional Collaboration meetings

3 years NBHD analysis/Regression estimate comparison
(2010 Horseheads)

County specific spreadsheet with 5 years of ORPTS' trends
(2010 Chemung Trends)

County specific residential trend area map (Chemung County)

County specific reassessment activity map (Chemung County)

County specific shared assessors map (Chemung County)

COUNTY DIRECTOR ORIENTATION

Section VI. - NYS ORPTS Regional Support Services

A. RPS Technical Assistance:

1. The Real Property System (RPS) is an application developed by the Office of Real Property Tax Services to assist NYS real property local officials in performing a multitude of functions related to the assessment of real property. Some of these tasks include parcel maintenance, valuation, querying, and reporting. Find more at www.tax.ny.gov/research/property/assess/rps/index.htm
2. Regional staff provides several forms of assistance to municipalities in their use of RPS.
 - a. Training: CRMs provide training to make users more knowledgeable in the procedures and products of RPS. This may be in the form of workshops or individual on-site training.
 - b. Sales Reporting: Regional staff analyze municipal sales reporting and provide assistance where needed to improve the quantity and quality of the reported sales. These sales products are used in local equity improvement projects and state full value measurement. Accurate and timely reporting of sales is a criteria used to determine municipal eligibility for state aid related to reassessment. For additional information on sales reports see: www.tax.ny.gov/research/property/assess/sales and www.tax.ny.gov/research/property/assess/sales/onlinesales.htm

B. Reassessment Project Support:

1. Assistance: CRMs provide consulting services to local governments to discover how best to manage the municipalities responsibilities and resources; act as consultants, advisors and partners to the local governments; provide Public Information/Relations/Presentation support.
2. Facilitate/support/verify reassessment projects:
 - a. Preliminary planning/analysis: take part in local meetings to explain reassessment process, help develop RFPs, evaluate bids, determine schedules, and other administrative arrangements.
 - b. Verification: In accordance with the Memorandum of Understanding (MOU) between the municipality and ORPTS, monitor and periodically sample the work. Provide written status reports in order to adequately verify the project.

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- c. Data collection: maintain contact with assessor and/or contractor regarding project progress to ensure the data collected meets state standards.
 - d. Valuation: parcels are valued through mass appraisal systems with ORPTS' staff participation to ensure state standards are met.
 - e. Field review: final check on computer-generated values where staff help local officials understand the field checking of computer-generated value estimates and final valuation.
 - f. Impact estimation/disclosure: assist with post-reassessment impact disclosure notices and public information meetings.
 - g. Project Verification: produce narrative and statistical analysis of the work performed and the final values, in order to determine usability for Full Value Measurement and the municipality's eligibility for state aid.
3. Advisory Appraisals:
- a. Valuation assistance upon request in determining market values of highly complex commercial and industrial properties and all utility properties.
 - b. Muni must be conducting a reassessment project in order to apply for advisory appraisal assistance. Advisory Appraisal Program guidelines and request form can be found here:
www.tax.ny.gov/research/property/valuation/advisory.htm

C. State Aid:

1. New York State has several aid programs available to localities for maintaining equitable assessment rolls. Aid is also available to assessing units that achieve greater efficiency in administering the property tax. Section 1573 of the Real Property Tax Law provides the statutory framework for each of these programs.
 - a. New Aid Program - Established in 2010, Aid for Cyclical Reassessments replaces the previous Annual Aid and Triennial Aid programs. Check the State Aid homepage for the latest on the new rules:
www.tax.ny.gov/research/property/assess/state_aid/index.htm

D. Assessment Administrator Training:

1. RPTL requires ORPTS to establish minimum qualification standards as well as training and certification programs for appointed and elected assessors, assessor candidates, acting assessors, county directors of RPTS and professional appraisal personnel, including support staff in assessor's offices.

COUNTY DIRECTOR ORIENTATION

2. ORPTS' rules provide for three levels of training for assessors:
 - a. Basic certification as SCA
 - b. Continuing education
 - c. Recertification
3. Regional staff participates in the development and delivery of this training. The Assessment Administrator training program is discussed in further detail in Section IV of this course.

E. Market Value Survey:

1. Necessary to determine full value of municipality for distribution of State Aid and the fair allocation of taxes. See more here:
https://www.tax.ny.gov/research/property/assess/rate_doc.htm
2. Used to measure the full market value of municipality and calculate equalization rates
3. How it works: to determine the difference between the assessed value and the full market value of property ORPTS' survey staff:
 - a. Performs on-site gathering of property characteristics (inventory) or verification and use of assessor's local inventory data when possible
 - b. Gathers market sales information required to appraise sample property parcels (purchase prices must be verified)
 - c. Requests Commercial Income and Expense information
 - d. Performs field review where predicted values are compared and major inventory characteristics are verified
 - e. Produces Property Inventory and Valuation Reports (PIVR) for each sample appraisal and mails to assessors; assessor and ORPTS staff review.
 - f. For a complete list of ORPTS Market Value Survey procedures see:
<https://www.tax.ny.gov/research/property/legal/procedures/index.htm>

COUNTY DIRECTOR ORIENTATION

F. Equalization Rate Program:

1. Assures equitable property tax allocation among taxing jurisdictions; ensures proper allocation of State Aid; seeks to measure the relationship of locally assessed values to an ever-changing real estate market.
2. Necessary because:
 - a. there is no fixed percentage at which property must be assessed
 - b. not all municipalities assess property as the same percentage of market value
 - c. taxing jurisdictions, such as school districts, do not share the same taxing boundaries as cities and towns that are responsible for assessing properties.
3. What is an equalization Rate:
 - a. the state's measure of a munis level of assessment (LOA)
 - b. ratio of total assessed value (municipality's estimate) to municipality's total market value (state's estimate)
4. Uses for equalization rates:
 - a. apportionment of taxes among municipal segments of school districts and counties
 - b. distribution of State Aid for Education
 - c. establishment of municipal tax and debt limits
 - d. determination of special franchise /SOL assessments
 - e. determination of exemptions (e.g. STAR) and assessment ceilings
 - f. evidence in court proceedings

G. Pre-Decisional Collaboration:

1. Process to exchange/share information between ORPTS and assessors early in the equalization determination process to arrive at more reliable results.
2. Guidelines for PDC:
www.tax.ny.gov/pdf/publications/orpts/pdcguidelines.pdf
3. Review of Market Areas/Trend Definition
 - a. market area development
 - b. trend definition
 - c. five year spreadsheet of trends

COUNTY DIRECTOR ORIENTATION

4. PDC documents:
 - a. Description of charts
 - b. Sample simulator documents
 - c. Charts overview
 - d. 3 years sales analysis/Regression Estimate comparison
 - e. Decision matrix/ how to use with (d)
 - f. What is Sales Chasing? Handout/review
 - g. SPDAV results/sample review
 - h. Measuring Assessment Uniformity – COD/PRD explanations(2)

H. Additional Assistance:

1. Publications on RP related topics accessible on the Internet at:
www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm
2. Property Taxes and Assessments - Links and Information for New Local Officials:
www.tax.ny.gov/pdf/publications/orpts/pt_factsheet_new_local_officials.pdf
3. Legal Services: Advice and counsel to local officials, Small Claims Assessment Review hearing officers and municipal attorneys on matters relating to real property taxation. See Legal Topics:
www.tax.ny.gov/pubs_and_bulls/publications/property_pubs.htm
4. Public Information and Research:
 - a. RPT administration inquiries
5. Tax Mapping Program:
<https://www.tax.ny.gov/research/property/assess/gis/taxmap/guide/index.htm>
 - a. provide advice and technical assistance
 - b. reviewing and certifying tax map maintenance
 - c. assistance with digital map conversion

**County Director
Orientation**

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

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

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
	P			
	R			

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.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity				
Parcel Number	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
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
				Total Deviation 1.20

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

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

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.

Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity				
Parcel Number	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
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
				Total Deviation .40

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

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

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	93.2%	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	.1220	.08515	.00	.37
SOLD	829	.2002	.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	.066	.005	.102	13.832	.000

a Dependent Variable: LN_RATIO

SPDAV may be indicated if the Sold variable enters the model with an unstandardized coefficient < -0.05 or > +0.05 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	0.0000%
10	8		99.53%	97.02%	1.0084	8.5944%
15	24		97.56%	97.83%	0.9955	2.3292%
20	7		97.80%	99.01%	1.0080	2.3673%
25	6		103.17%	105.09%	1.0036	7.2676%
30	2		105.82%	105.63%	1.0017	1.0847%
35	13		97.56%	97.46%	0.9945	5.1317%
40	3		97.56%	92.22%	1.0151	4.3696%
55	15		95.60%	96.11%	1.0029	3.8358%
65	12		97.56%	96.51%	1.0094	5.9856%
70	28		97.44%	96.25%	1.0134	7.1612%
Overall	119		97.56%	97.37%	1.0059	5.3085%

Two Year Sales

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion	
7	4		96.89%	98.34%	1.0038	0.0286
10	19		98.71%	98.80%	1.0251	0.0906
15	46		97.32%	96.46%	1.0004	0.0313
20	12		98.04%	98.91%	1.0044	0.0182
25	9		98.04%	102.77%	1.0110	0.0750
30	7		97.58%	99.66%	1.0010	0.0262
35	27		97.32%	97.33%	1.0011	0.0500
40	5		97.56%	93.83%	1.0164	0.0282
55	38		94.79%	96.34%	1.0071	0.0407
65	28		97.92%	99.83%	1.0099	0.0714
70	54		97.32%	96.04%	1.0120	0.0517
Overall	249		97.50%	97.08%	1.0114	0.0503

Three Year Sales

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion	
7	6		96.26%	97.00%	1.0039	0.0246
10	32		96.37%	96.86%	1.0198	0.0767
15	67		96.27%	95.41%	1.0030	0.0432
20	17		97.80%	96.75%	1.0034	0.0365
25	21		98.04%	100.86%	1.0097	0.0899
30	14		97.42%	97.72%	1.0205	0.0699
35	45		94.64%	96.33%	1.0061	0.0696
40	9		97.50%	93.47%	1.0065	0.0404
55	65		94.18%	94.87%	1.0078	0.0462
65	44		96.87%	98.55%	1.0058	0.0606
70	84		96.91%	95.41%	1.0107	0.0473
Overall	404		96.33%	95.93%	1.0122	0.0569

Regression Estimate (CAMA)

NBHD	Count	Median	Weighted Mean	Price Related Differential	Coefficient of Dispersion	
34007	115		105.81%	102.82%	1.0605	0.1928
34010	559		91.54%	92.53%	1.0200	0.1484
34015	481		91.91%	93.28%	1.0019	0.1129
34020	282		85.87%	86.36%	1.0004	0.0990
34025	403		86.55%	86.50%	1.0310	0.1677
34030	379		121.42%	122.56%	1.1070	0.2932
34035	687		91.89%	93.29%	1.0402	0.1626
34040	120		84.04%	83.41%	1.0135	0.1325
34055	732		87.47%	87.71%	1.0059	0.1019
34065	608		92.88%	94.88%	1.0190	0.1700
34070	1234		92.06%	92.52%	1.0088	0.0941
Overall	5600		91.54%	92.32%	1.0393	0.1579

Chemung County

2010						Sales from July 1, 2008 thru June 30, 2009
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%	

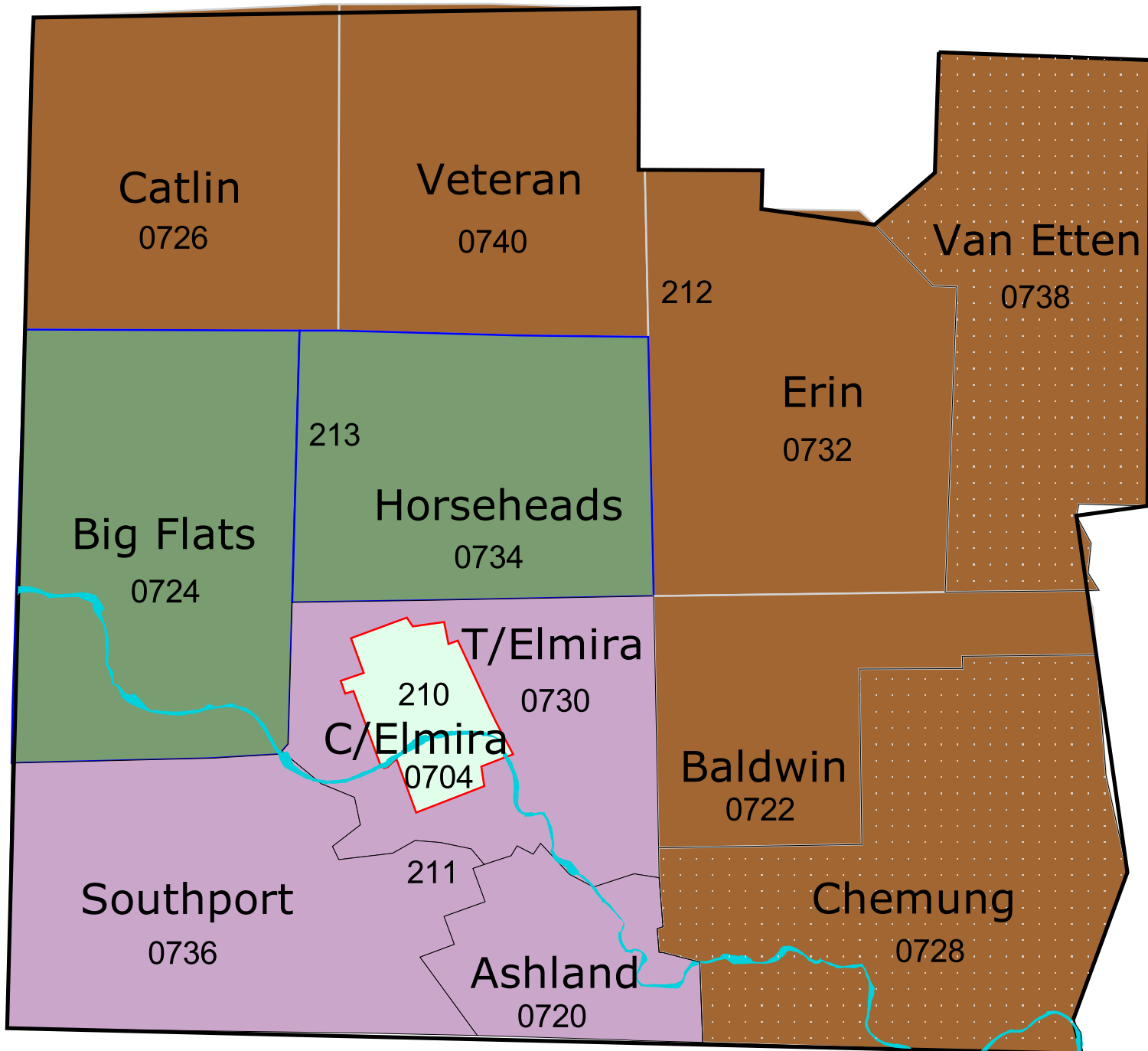
2009						Sales from July 1, 2007 thru June 30, 2008
MUNI_CD	NAME	RES09_MA	RES_09	COM_09	VAC_09	
070400	Elmira (City of)	210	0%	0%	7%	
072000	Ashland	211	-2%	0%	7%	
072200	Baldwin	212	0%	0%	7%	
072400	Big Flats	213	4%	0%	8%	
072600	Catlin	212	0%	0%	8%	
072800	Chemung	212	0%	0%	8%	
073000	Elmira	211	1%	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%	

2008						Sales from July 1, 2006 thru June 30, 2007
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%	

2007						Sales from July 1, 2005 thru June 30, 2006
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%	

2006						Sales from July 1, 2004 thru June 30, 2005
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%	

Residential Trend Areas Chemung Co. 2010



C.A.P.

079901 (with Barton)

Residential Trend Areas

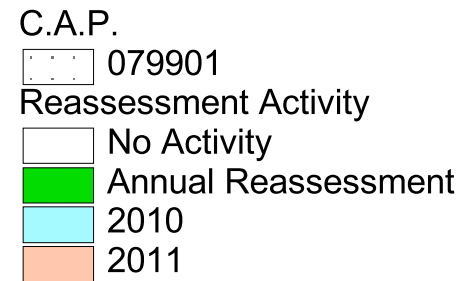
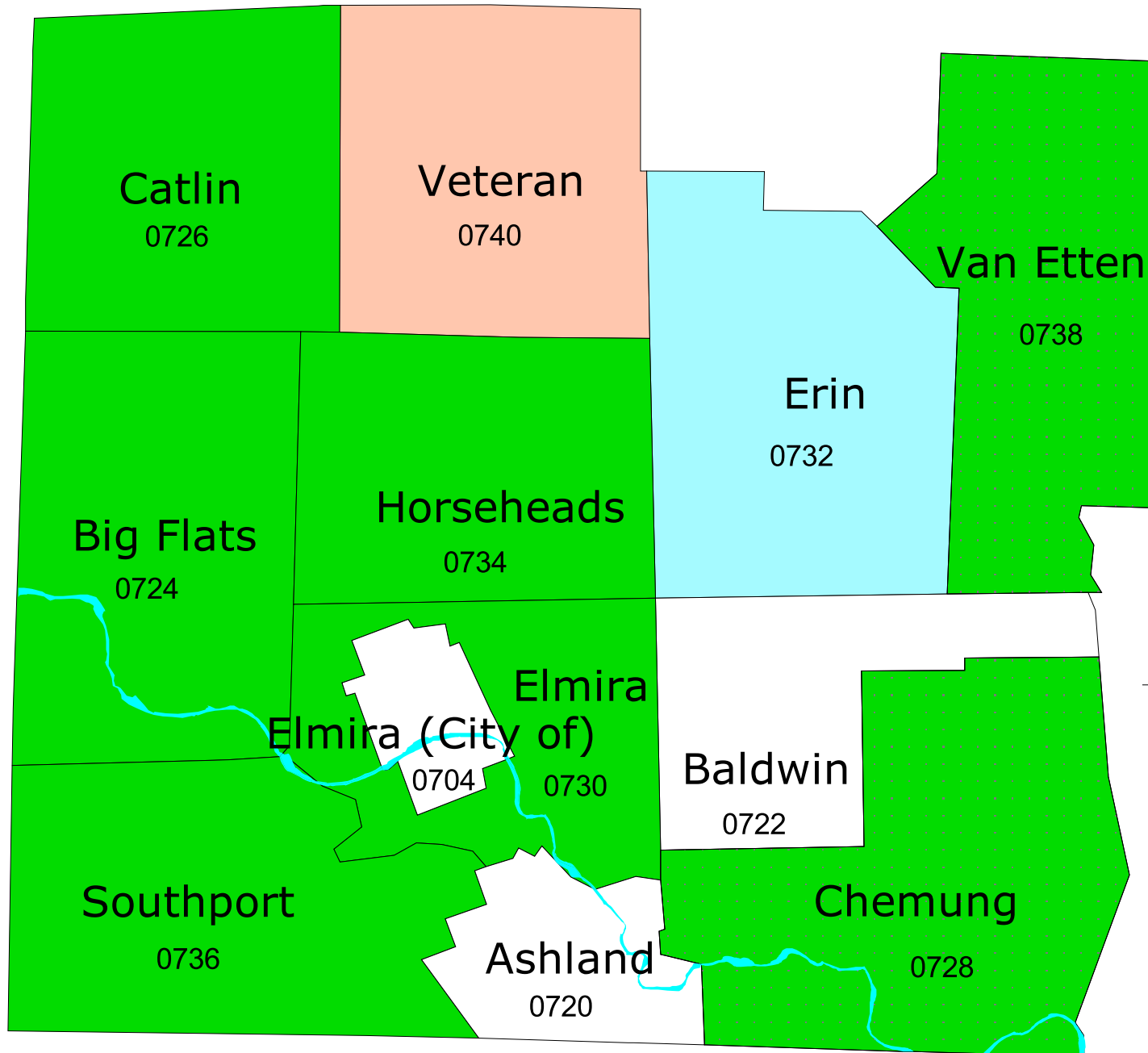
210 Elmira

211 Ashland/Elmira/Southport

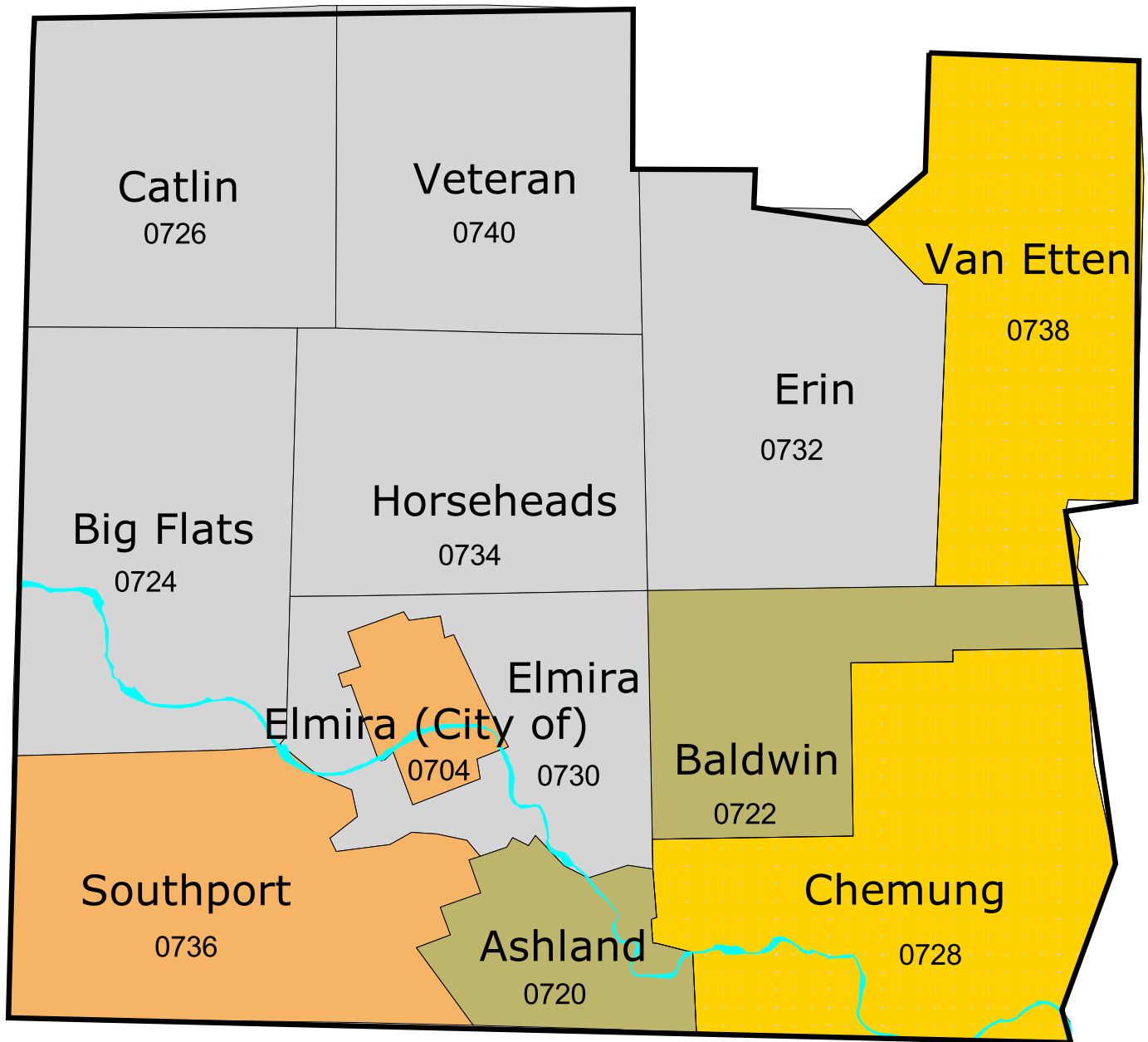
212 Rural Chemung

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

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VII – Board of Assessment Review Training
- III. **TIME:** 30 minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Have an understanding that there is a Board of Assessment Review training program administered by the County Directors and Educational Services staff working together. Understand statutory requirements.
 2. Have an understanding that the BAR training preparation begins in the fall and courses are taught by the Directors in the spring. There is information exchanged between the municipalities, the counties and the State in preparation for the BAR classes.
 3. Understand that all BAR members must take a 3 to 4 hour training program upon appointment or reappointment to the Board of Assessment Review.
 4. Know that County Directors are responsible for setting up the BAR training class, teaching it and informing Educational Services about training date and location.
 5. Understand that Educational Services is a resource and area of support for the County Director for any problems they may encounter.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Subpart 8188-6 of rules
http://www.tax.ny.gov/research/property/legal/rules_index.htm
- Board of Assessment Review Calendar
BAR Memo to Town Clerks and City Clerks (FAQ's)
BAR Training Materials handout

COUNTY DIRECTOR ORIENTATION

VII. Planning and Conducting Board of Assessment Review (BAR) Training

A. History/Statutory Requirements/Rules

RPTL §523 Board of Assessment Review administration and training requirements.

RPTL §523 (a) Temporary Members Boards of Assessment Review; administrative hearing panels.

A 1990 amendment required that the approximately 3,900 Board of Assessment Review (BAR) members attend a course in assessment practices at the beginning of their term in office.

Extension for BAR members training section 523(2) C of the RPTL.

Should a quorum not be present, then complaints shall be filed and heard, and assessments determined in accordance with section 527 of the RPTL.

Rules for Real Property Tax Administration 20 NYCRR 8188 subpart 8188-6 Boards of Assessment Review §8188-6.1 Responsibilities Delegated to the County Directors.

B. BAR Overview

The Rules for Real Property Tax Administration delegate the scheduling of classes, instructing of Boards of Assessment Review members and distribution of certificates of completion to the County Directors of Real Property Tax Services.

The Educational Services (EdS) unit in ORPTS maintains a computer tracking system of BAR member information; issues notices of training and rosters for county directors to record BAR training attendance. ORPTS also issues Failure to Attend notices and training extensions when necessary.

All appointed and re-appointed BAR members must complete a BAR training course prior to hearing complaints at Grievance hearings and being counted toward the quorum.

The cycle begins in the fall to get ready for October 1 beginning terms for new and reappointed BAR members. Each municipality in the county has a Board of Assessment Review, consisting of three to five members. Members are appointed to staggered terms beginning October 1 and ending September 30, five years later.

COUNTY DIRECTOR ORIENTATION

C. Coordination of BAR Appointment and Re-appointment Reporting (Fall)

County Directors gather information about appointments by sending town and city clerks their “Board of Assessment Review Member Listings” each fall. There is a statement/question on the listing relating to those members whose terms are expired. Space is provided on each listing for town and city clerks to report change details about new and re-appointed BAR members. County Directors - please forward the listing and a “Frequently Asked Questions” fact sheet to each municipal clerk for action.

Town and city appointing authorities have the responsibility for appointing and re-appointing BAR members to October 1 term start dates in time for training to be planned and classes to be given in preparation for Grievance Day in the spring.

BAR Member Listings include BAR members’ names, addresses, phone numbers, term dates and last training date.

D. Planning the date, place and time for BAR training classes (Winter)

Please fill out and return the Preliminary Planning Form by mid-January. EdS staff need time to update your training information along with the BAR re-appointment information. Refer to the Instructor Manual for preparation tips. Directors may work together and hold BAR training classes with neighboring counties if practical.

Return completed BAR member listings to EdS for updating by mid-March or earlier.

E. Notices of Training Requirement and Training Rosters (Spring)

Educational Services will update the computer system and generate “Notices of Training” for the County Directors to send to BAR members in the spring, to announce required training sessions. Also, ORPTS provides computer generated rosters to be used as sign-in attendance sheets to ensure smooth recording of training attendance. After a class is held, return the completed rosters as soon as possible to EdS.

EdS will email these notices and rosters to the Directors after all the new information has been received and updated on the system.

- New information includes the name, address, initial, beginning and ending term dates of new or reappointed BAR members and the name of who the new BAR member is replacing.
- Time, date and location of BAR training class.

COUNTY DIRECTOR ORIENTATION

F. BAR Manual/ Course Materials

BAR Course materials are located online on a secure private webpage. To access the secure webpage go to:

https://www.tax.ny.gov/research/property/assess/training/bar_training.htm

The course contents include:

- Instructor manual
- Instructor reference material
- Student materials
- Opinions of Counsel
- Certificate of Attendance
- Quizzes and answer sheets
- Forms and instructions

The Board of Assessment Review materials are updated annually. There are chapters covering the following topics: profile of the BAR, role of the BAR member, the powers and duties of the BAR, holding hearings, grounds for complaints, assessment determinations, and preparation for Grievance Day. County Directors should plan on printing a manual for each BAR member attending the class.

G. BAR Certificates of Attendance

The County Director is responsible for providing a certificate of attendance to each BAR member in attendance at the training session and mailing a copy of this certificate to the clerk of the local government. Certificate forms are located in the Training Portal with the rest of the BAR course materials.

H. BAR Failure Notices and Extensions

Educational Services provides County Directors with “Notices of Failure to Attend BAR Training” by email for distribution by the County Director.

If a training extension is requested in writing, EdS staff work with Directors to help arrange alternate training in a nearby county for the BAR member. EdS staff consult with the county director before a final decision is made. See question 7 on the accompanying “Frequently Asked Questions” fact sheet.

**County Director
Orientation**

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

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.

Property Tax Rules can be located here: www.tax.ny.gov/research/property/legal/rules_index.htm

Real Property Tax Law and Rules for Real Property Tax Administration

- 
- [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 (*) 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 nd 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 th Tuesday in May	Grievance Day in most municipalities (4 th 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

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

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section VIII - Assessor Orientation Training
- III. **TIME:** 30 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Understand the County Directors role in training newly appointed or elected assessors.
 2. Become familiar with subject matter to be covered when training new assessors.
 3. Identify information/procedures to be taught to new assessor "specific" to his/her county.
 4. Understand the procedure for accessing assessor orientation materials through the secure Assessment Community website.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Assessment Administrators Online Training Program
www.tax.ny.gov/research/property/assess/training/online_training.htm
- ORPTS Online - Registration information for assessors and directors
www.tax.ny.gov/research/property/online/intro.htm
- RP-5100 Request for Secure Access
www.tax.ny.gov/pdf/current_forms/orpts/rp5100_fill_in.pdf

Appointments and Election to the office of Assessor

If you learn about a new assessor election or appointment from the clerk of the local government, you are required to notify Educational Services about the appointment within 15 days (9 NYCRR -8188 rules §8188-2.3). In addition, Clerks of the local government are required to send ORPTS this information by January 10 for elected assessors, within 5 days after filling a vacancy of an appointed assessor and within 15 days of appointment of an acting assessor. The information should include the name, official business and email address of the individual and the date the term of office began.

Notification about Training Requirements

Educational Services will send a memo describing assessor training requirements to new assessors after we learn that a new assessor has been elected or appointed to office. We send training memos to new assessors via email whenever possible and copy in the County Director so he or she will be aware of the appointment. In the body of the memo, we direct the assessor to contact the County Director of Real Property Tax Services to enroll in the Assessor Orientation course.

Scheduling Orientation for New Assessors

Please plan to offer Assessor Orientation within a month of the start of their term of office, if it is at all possible and practical to do so. You may schedule several people at once if you have more than one new assessor. If you would like to receive a "Needs Report" listing those who need Assessor Orientation in your county, please contact Educational Services.

Orientation is designed to provide assessors with a general understanding of their responsibilities and the appropriate state and local government structure. This half day seminar must be completed by the end of the assessor's first year in office.

Orientation Certificate

The County Director is required to send the assessor a Certificate of Completion as soon as practical after the Assessor Orientation. This certificate is part of the course materials described below and can be handed out after the class. Please advise the assessor to file a copy of this certificate with the municipal clerk (pursuant to RPTL §316.)

Send Notification to Educational Services

After you provide Assessor Orientation, please notify Educational Services with the name of the assessor and the date of the training. If you have a larger class, you may use a roster of names and have the assessors sign in. You may send an email note or fax the roster to Educational Services so that the assessor training record can be updated.

How to access Assessor Orientation Course Material

To obtain the Assessor Orientation Course Materials via email to: ORPTS.edservices@tax.ny.gov

How to access ORPTS Online Basic Training Course Material

In order to access ORPTS basic online training course materials you will first need access to the secure Assessment Community section of the ORPTS website.

To obtain access to the Assessment Community, fill out the RP-5100 form and follow the attached directions for submitting the form.

The form and directions can be found here: <https://www.tax.ny.gov/research/property/online/intro.htm>

Review the ORPTS training schedule at:

<https://www.tax.ny.gov/research/property/assess/training/schedule.htm>

The ORPTS basic online training courses are completed by working thru the course materials online, and then successfully completing an open book, written exam in person, at an ORPTS regional office. Students are responsible for printing their own materials for the online course. Please bring these materials, pencils and a calculator to the open book exam. Course materials cannot be accessed using electronic devices during the exam.

You must register in advance for online courses. To enroll in an ORPTS online training courses go to the registration page found at: <http://orpts.tax.ny.gov/cfapps/registration/>

After you register for an ORPTS online training, you will receive an enrollment letter with instructions.

To access the online training course content:

- Go to www.tax.ny.gov and select the 'Real Property' tab
- Select 'Online Assessment Community' then 'Log in'.
- Select the 'Training Portal' button; you will be taken to the Statewide Learning Management System (SLMS) home page.
- Select 'My Learning' to view a list of all the courses you are currently enrolled in.

If you have any problems accessing the online coursework, please contact ORPTS Educational Services at 518-474-1764 at least two weeks prior to the course begin date.

For password issues contact the ORPTS Solutions Center at 518-591-5233 or email:

real.property@tax.ny.gov

COUNTY DIRECTOR ORIENTATION

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section IX - Correction of Errors
- III. **TIME:** 45 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
 - 1. Understand the importance of processing correction of errors
 - 2. Have an overview of administrative procedures for processing correction of errors.
 - 3. Be familiar with Section 550 definitions.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**

Web References:

Administrative Correction of Errors Outline
www.tax.ny.gov/pdf/publications/orpts/correctionoferrors.pdf

Corrections Forms
www.tax.ny.gov/forms/orpts/correction.htm

Corrections of Errors and STAR
www.tax.ny.gov/pit/property/star/correction_of_errors.htm

Handouts:

Section 550 Real Property Tax Law Definitions

Administrative Correction of Errors Outline

Blank Forms: RP-552, RP-553, RP-554, RP-556, RP-556-b

Samples of Correction of Errors

COUNTY DIRECTOR ORIENTATION

IX. *Correction of Errors*

- A. Importance of processing correction of errors according to the C.O.E. law sections 550 thru 559 R.P.T.L.
- B. Overview of administrative procedures for processing C.O.E.
- C. Short explanation of each of the sections of the C.O.E. law
 - 1. Section 550 - Definitions
 - 2. Section 551 - Entry by assessor of omitted real property on current assessment roll - parcel or improvement or exempt, also no school or special district tax
 - 3. Section 551-a - Failure to extend tax; current or preceding year - tax levied by municipal corporation or special district
 - 4. Section 552 - Correction of errors and errors in essential fact and unlawful entries on tentative assessment rolls
 - 5. Section 553 - Correction of final assessment rolls - 5 and 10 day notice
 - 6. Section 554 - Correction of clerical errors and certain unlawful entries on tax rolls; try to have Board of Review let us know when all 3 meetings are
 - 7. Section 555 - Changes in descriptions of real property on final assessment rolls - previous descriptions on rolls
 - 8. Section 556 - Refunds of taxes
 - 9. Section 556-b - Correction of certain errors, substantial in number and identical in nature
 - 10. Section 557 - Cancellations and rejections of certain delinquent taxes returned to county treasurer - Supervisor may have a survey done - Duplicate taxes and where descriptions are not enforceable; Supervisor put something onto the roll
 - 11. Section 558 - Cancellation of void taxes - State of NY
 - 12. Section 559 - Application of title - neither charter law nor local law supersede C.O.E.

COUNTY DIRECTOR ORIENTATION

- D. Explanation of Section 550 Definitions
 - 1. Definition of “assessment roll”
 - 2. Definition of the various errors as defined under the heading “clerical error”
 - 3. Definition of the various errors as defined under the heading “error in essential fact”
 - 4. Definition of the various errors as defined under the heading “unlawful entry”

- E. Explanation of the C.O.E. process and functions required under Section 554 correction of errors on tax rolls
 - 1. Application process of the property owner
 - 2. Investigation and report of the county director
 - 3. Administrative process of the tax levying body

- F. Explanation of the C.O.E. process and functions required under section 556 refunds of taxes
 - 1. Statute of limitations on error processing
 - 2. Application process of the property owner
 - 3. Investigation and report of the county director
 - 4. Administrative process of the tax levying body

- G. Explanation of correcting tentative and final assessment rolls through the Board of Assessment Review
 - 1. Section 552 correction of errors on tentative assessment rolls - administrative process
 - 2. Section 553 correction of final assessment rolls - administrative process

**County Director
Orientation**

Section 9 – Correction of Errors

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 ¹ 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.

¹ 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 relevied by such county pursuant to RPTL, §1330(5) or §1332(5) or any unpaid village tax relevied 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 Day () Evening ()
2. Telephone Number
1b. Mailing Address 3. Parcel Location (if different than 1b.)
1c. E-mail Address (optional)

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.
(include a copy of the property record card, field book or other final work product and a copy of a municipal record substantiating the occurrence of the error.)
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 (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 Approve application <input type="checkbox"/> Deny application <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 Approve application* <input type="checkbox"/> Deny application <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
----------------------	---------------------	----------------------------

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). 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.



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.

PART II. For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation.

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

PART III. For use by TAX LEVYING BODY:

APPLICATION APPROVED Notice of approval mailed to applicant on (enter date): _____
Order transmitted to collecting officer on (enter date): _____

APPLICATION DENIED Reasons: _____

Notice of denial mailed on (enter date): _____

_____ _____
Signature of Chief Executive Officer or Date
Official Designated by Resolution

PART IV. FOR COLLECTING OFFICER'S USE:

Refunds: When an application concerns a tax that has already been paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits: When an application concerns a tax that 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, but no additional interest and penalties shall 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 (see Part III of this form). The interest and penalties on the credited portion of the tax are cancelled.

Order from tax levying body received: _____
Date

Corrected tax due: \$ _____
Interest and penalties (if applicable): \$ _____
Total corrected tax due: \$ _____

Date
Tax roll corrected: _____
Tax bill corrected: _____
Application and Order annexed to the tax roll: _____
Payment of corrected tax received: _____
Total corrected tax due: _____

_____ _____
Signature of Collecting Officer Date

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 _____

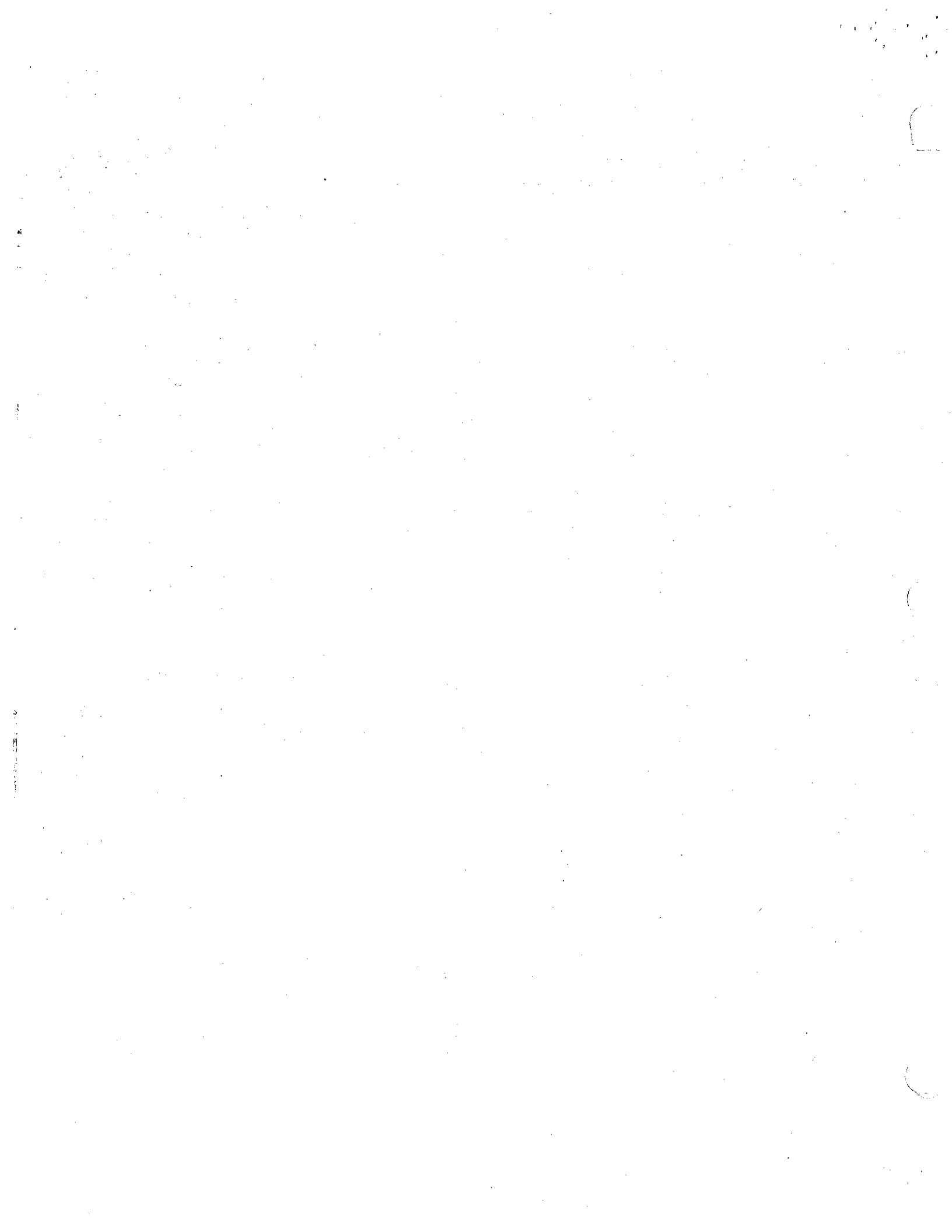
The error was caused by _____

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
--------------------	--------------------------------	---

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

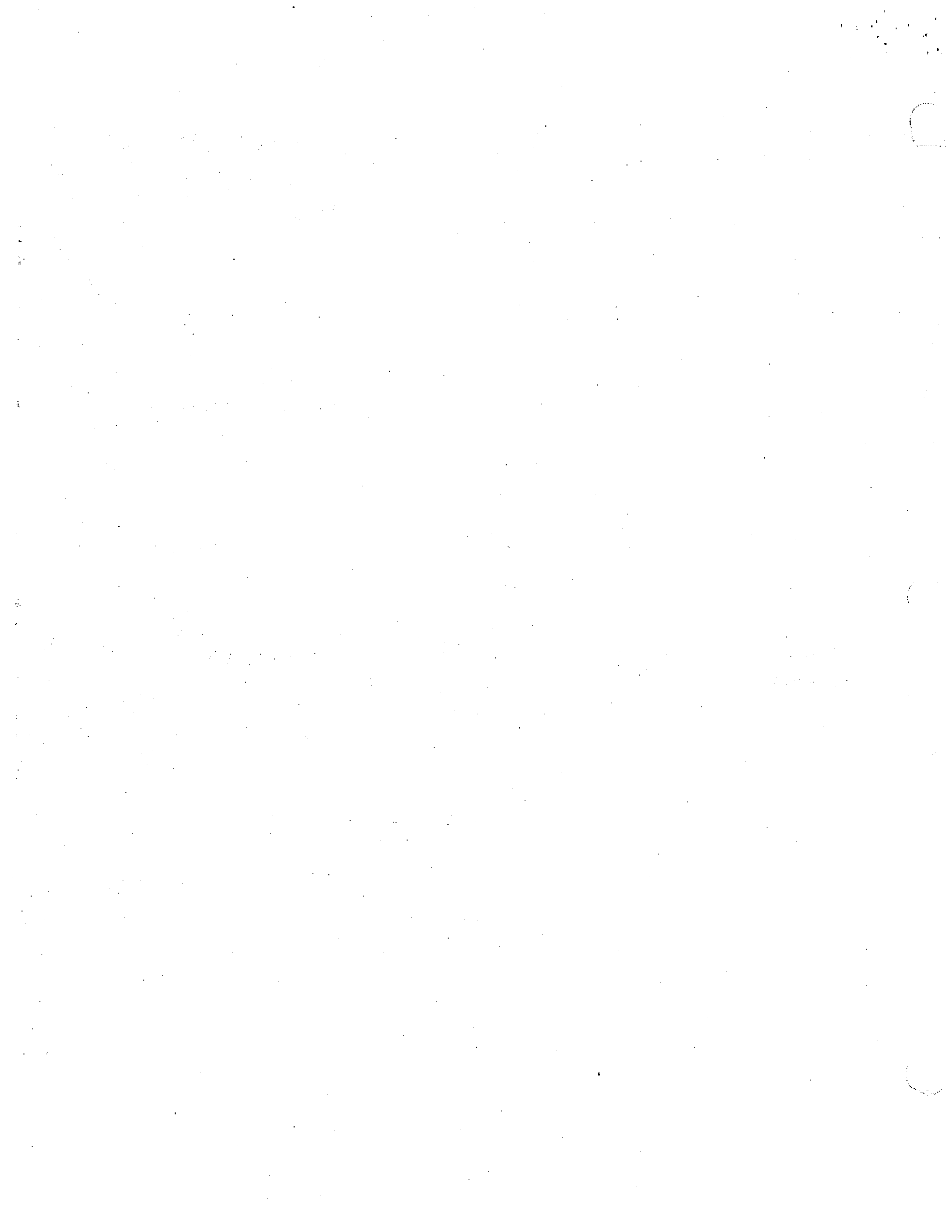
RESOLVED, that the County Treasurer or the officer who has custody of the roll be and he hereby is directed to refund to _____ with respect to taxes paid on the 19____ tax roll of the Town of _____ Tax Map # _____ the sum of \$ _____, and be it further

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

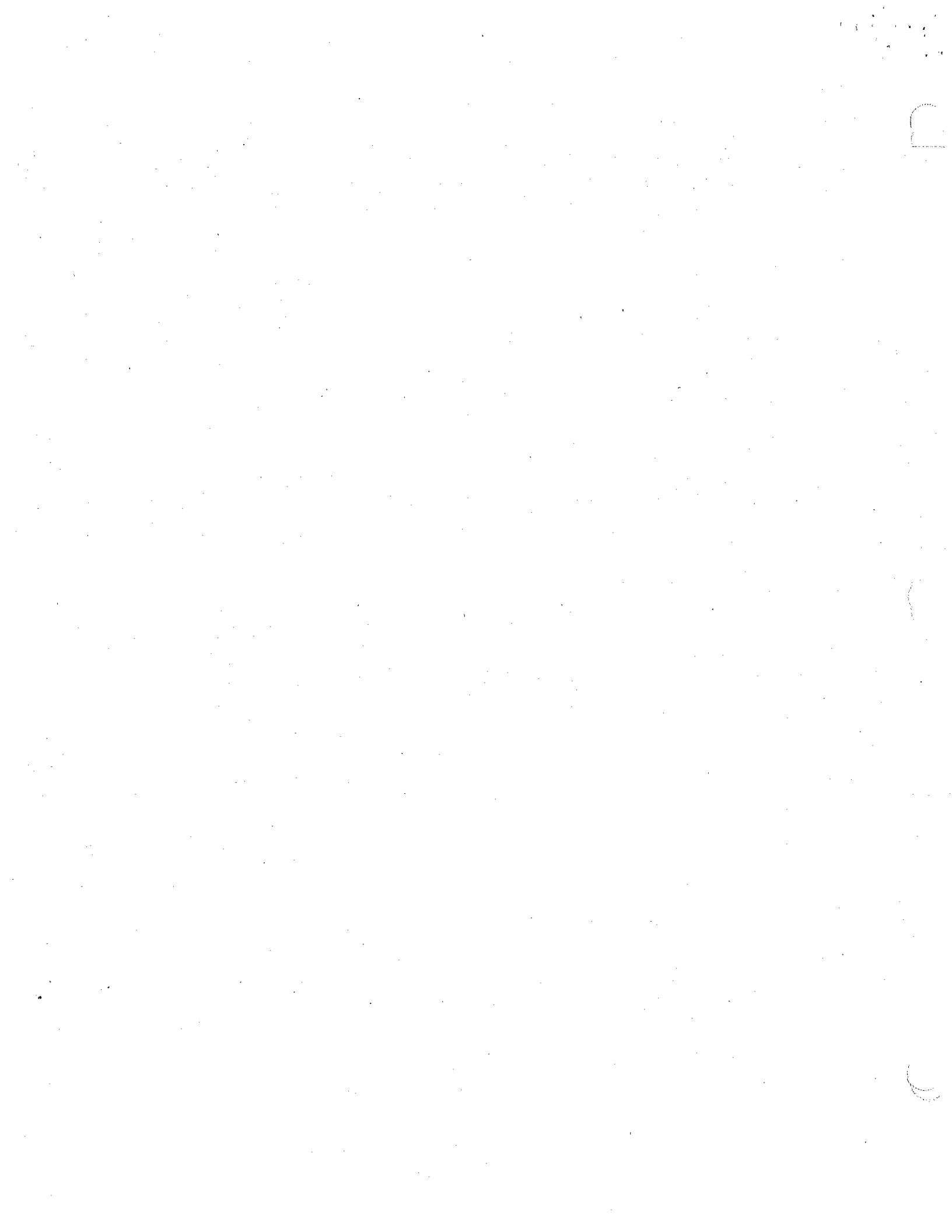
RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation 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: _____

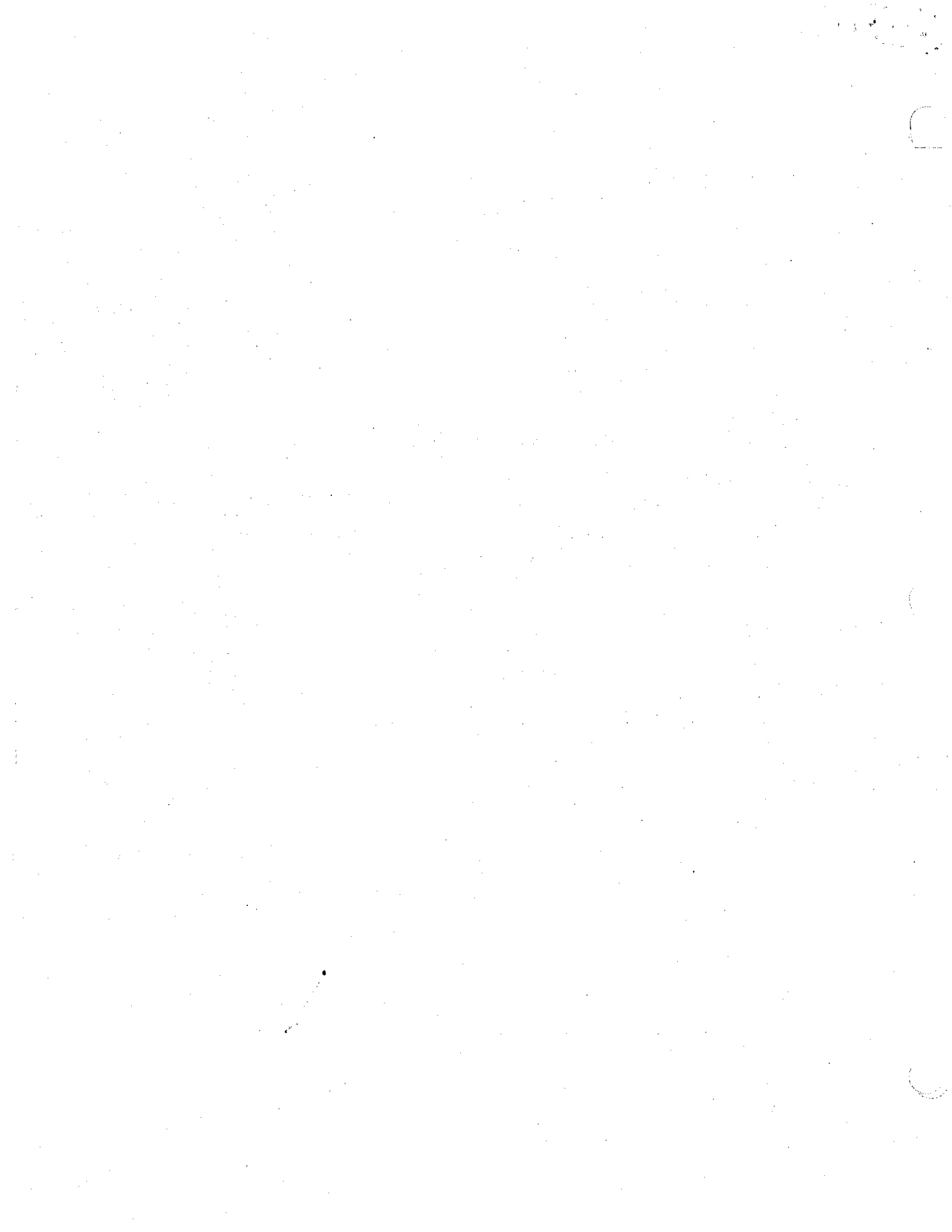
and it is further

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 1, 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 relevied 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

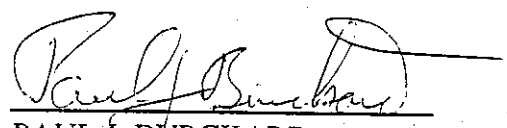
The error was caused by Parcel should have a Veterans Exemption of \$17,125.

<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	NEW TAX BILL <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
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

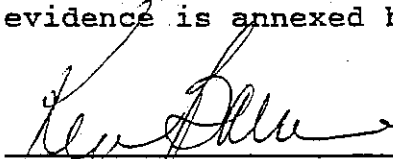
corrected to read \$ 68,500.00 with veterans and a new bill be issued in
the sum of \$ exemption for \$17,125 deducted ^{T.V. 85,375}
or the sum of \$ 202.30 be refunded to

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 19 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.)

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 Second Ave Narrowsburg, NY
1b. Mailing address 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 19 97 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 Susan Ferrerio 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: 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 ⁺	(17,125) 119.12
Int'l fees	332.69	(51,375) 249.51	(17,125) ⁺ 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 & Suzanne 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> AMOUNT REFUNDED
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 Buntro 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

BETHEL ASSESSOR

DAVE CATZQUE
RPTS

SUBJECT

53-1-6 "BETHEL" - PHILLIPS -

MESSAGE "ACREAGE CHANGE"

DATE

9/13/00

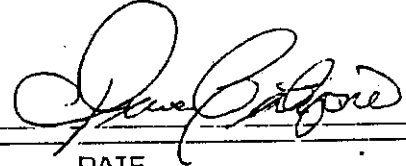
PER SURVEY UPDATE by L. OESTRICH (SURVEY); PLEASE
CHANGE ACREAGE FROM (20 ACRES) TO 14.5 ACRES!

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~~ 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 ____

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

UPON the application of Ralph & June Phillips
of the Town of Bethel to correct the 19 97 tax roll of said Town because of
~~an clerical error in the tax roll~~ error in essential fact on said tax roll, dated January 8, 1997
the report of the Director of Real Property Tax Services dated January 31, 1997
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 Bethel or County Treasurer is hereby

ORDERED to correct the 19 97 tax roll of the Town of Bethel
with respect to property assessed to Ralph & June Phillips
Tax Map # 53-1-6 as follows: Acreage should be 14.50,
assessment should be \$88,550. A New Tax Bill should be issued
in the amount of \$1,162.07.

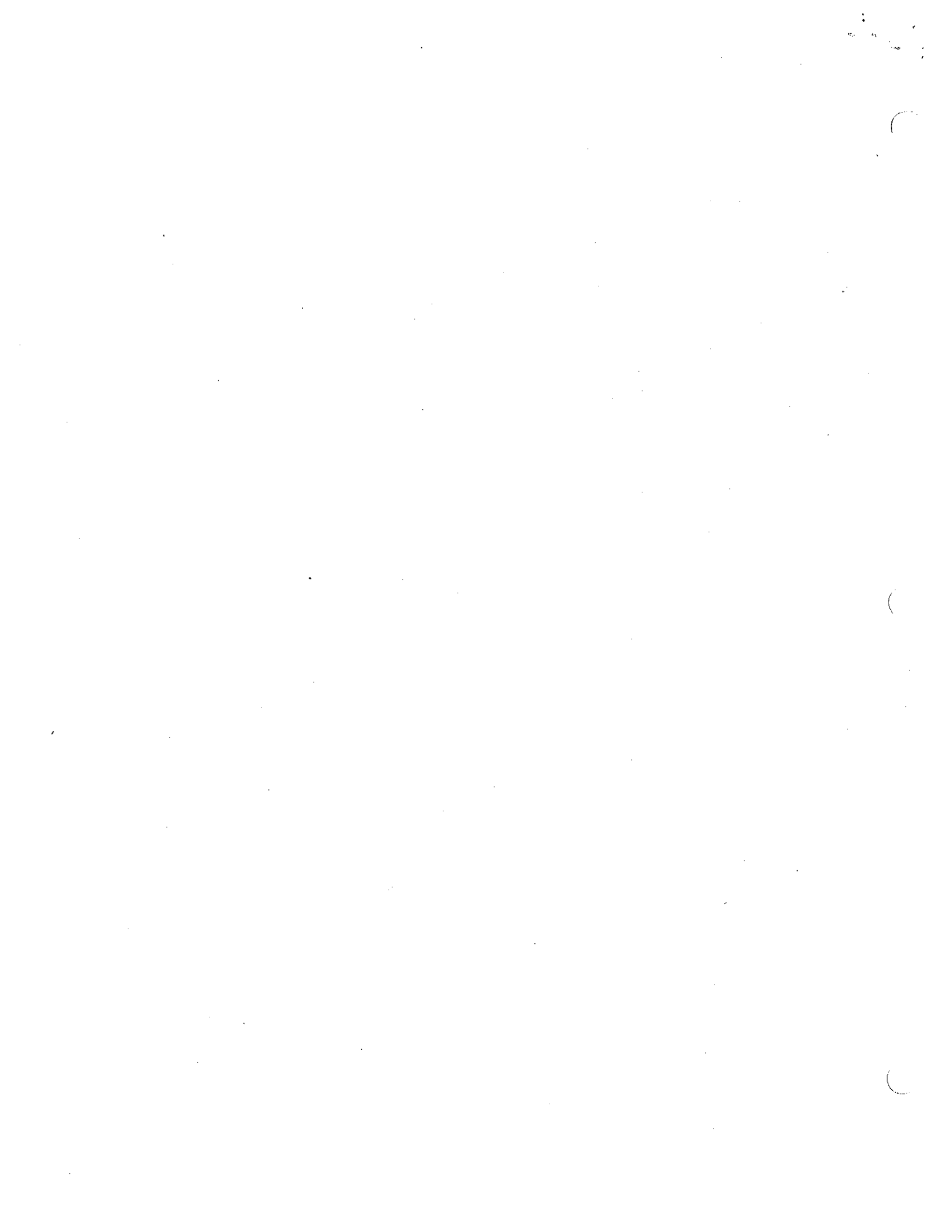
and it is further

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



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
 asmnt.
 roll

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

Pg. 1490
 1996-97
 asmnt.
 roll

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

Top Bill Attached

	Was	shd. be	Diff
	\$93,500	\$88,550	\$4,950
City & Ct. Exp.	633.13	599.61	33.52
En. & Maint.	484.53	458.88	25.65
white Lake Line	76.75	72.69	4.06
E. B. Crawford Mem. Lib.	16.25	15.39	.86
Amb. Dist. #2	16.37	15.50	.87
	1,227.03	1,162.07 NTB	64.96

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



STATEMENTS OF TAXES

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

FISCAL YEAR 01/01/97
 YEAR 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

TAXES PAID BY 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 & COUNTY 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
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 for the ~~XXXXX~~ Livingston Manor 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>	NEW XXXXXX <u>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	

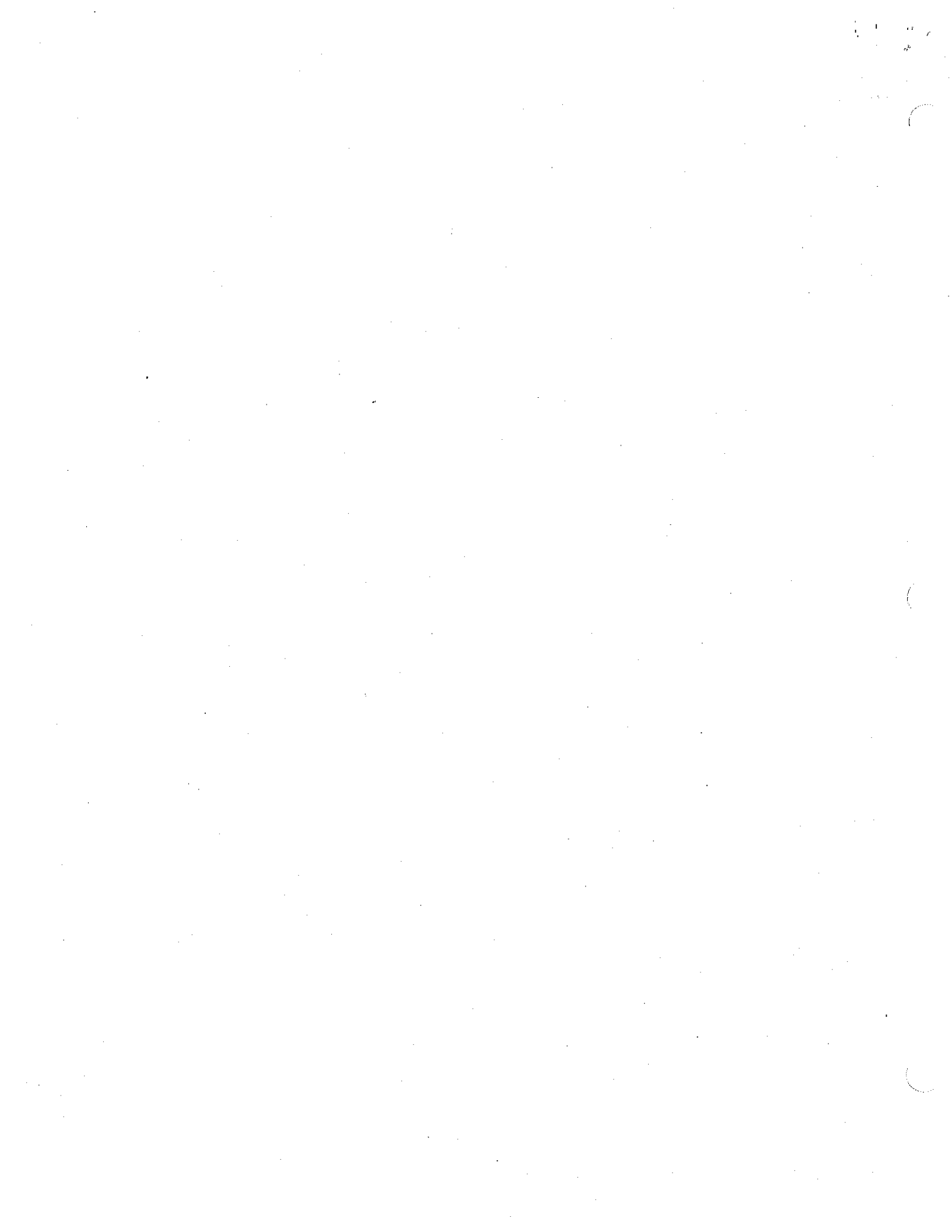
Therefore, pursuant to Section 556 of the Real Property Tax Law the Taxpayer is entitled to a refund in the amount of \$41.19.

DATE: Oct. 7, 1996


PAUL J. BURCKARD
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:
 BILL NO. 01 OF 01
 PAGE NO. 1
 ROLE SECTION 999
 ACCT. NO. 12758
 FISCAL YEAR 01/01/79 - 01/30/79
 WARRANT DATED 07/01/78
 BANK CODE

TAX MAP NO. 007700-11-1-2-1
 LOCATION 0077 RD
 DIMENSIONS 71.50 ACRES
 SCHOOL DISTRICT 240-SUNVAL KES
 PROPERTY CLASS

TOTAL ASSESSED VALUE IS: 131,000
 EXEMPTIONS APPLIED: NONE
 ESTIMATED STATE AID: 00000000
 OWNERS: NICHOLAS M. MEYER
 NAME: & R 91 JUX 004
 ADDRESS: LIVINGSTON MANOR NEW YORK 12758

IN PERSON PAYMENT

STATEMENT OF TAXES
 COUNTY OF ALBANY
 STATE OF NEW YORK
 COUNTY OF ALBANY
 STATE OF NEW YORK

LEVY DESCRIPTION	TAXABLE VALUE	TAX RATE	TAX AMOUNT
LEVY HANDED 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	151,000	14.7144%	22,116.60
AMOUNT	22,116.60		22,116.60
PENALTY	0.00		0.00
TOTAL DUE	22,116.60		22,116.60
DATE DUE	11/01/79		07/01/79

PAYMENT SCHEDULE ON TOTAL TAX AMOUNT DUE: 22,116.60
 TAXES PAID BY: E Meyer
 RECEIVED BY & DATE: J. Hammer 9/13/78
 TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION
 SEE REVERSE SIDE FOR ADDITIONAL INSTRUCTIONS

PLEASE RETAIN THIS COPY FOR YOUR RECORDS.

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.

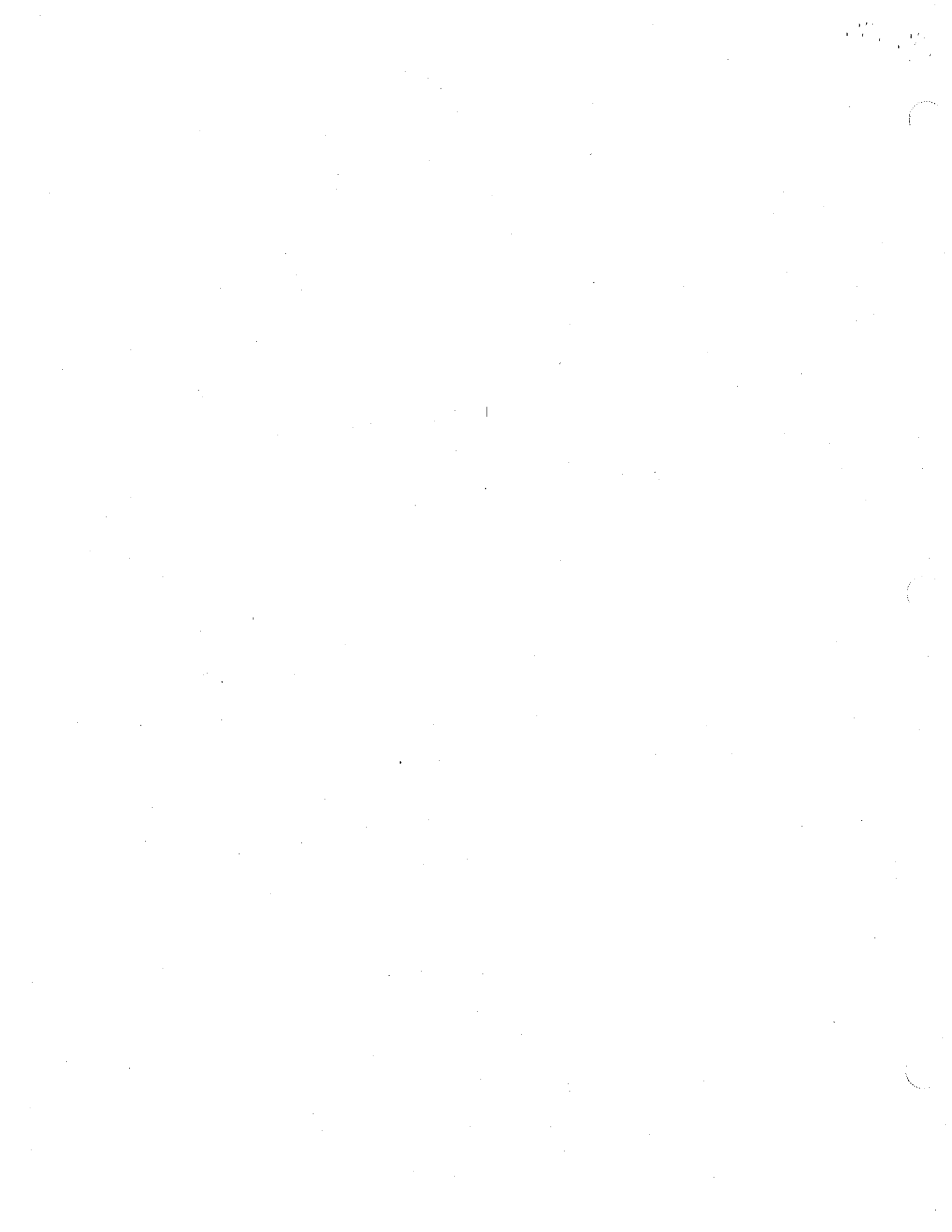
<u>DESCRIPTION</u>	<u>CORRECT DESCRIPTION</u>	<u>NEW TAX BILL AMOUNT REFUNDED</u>
5-1-31.3 4.49 acres	5-1-31.3 4.49 acres	\$1,898.29
Assessment \$231,000	New Assessment \$150,000	

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. 7/1998

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

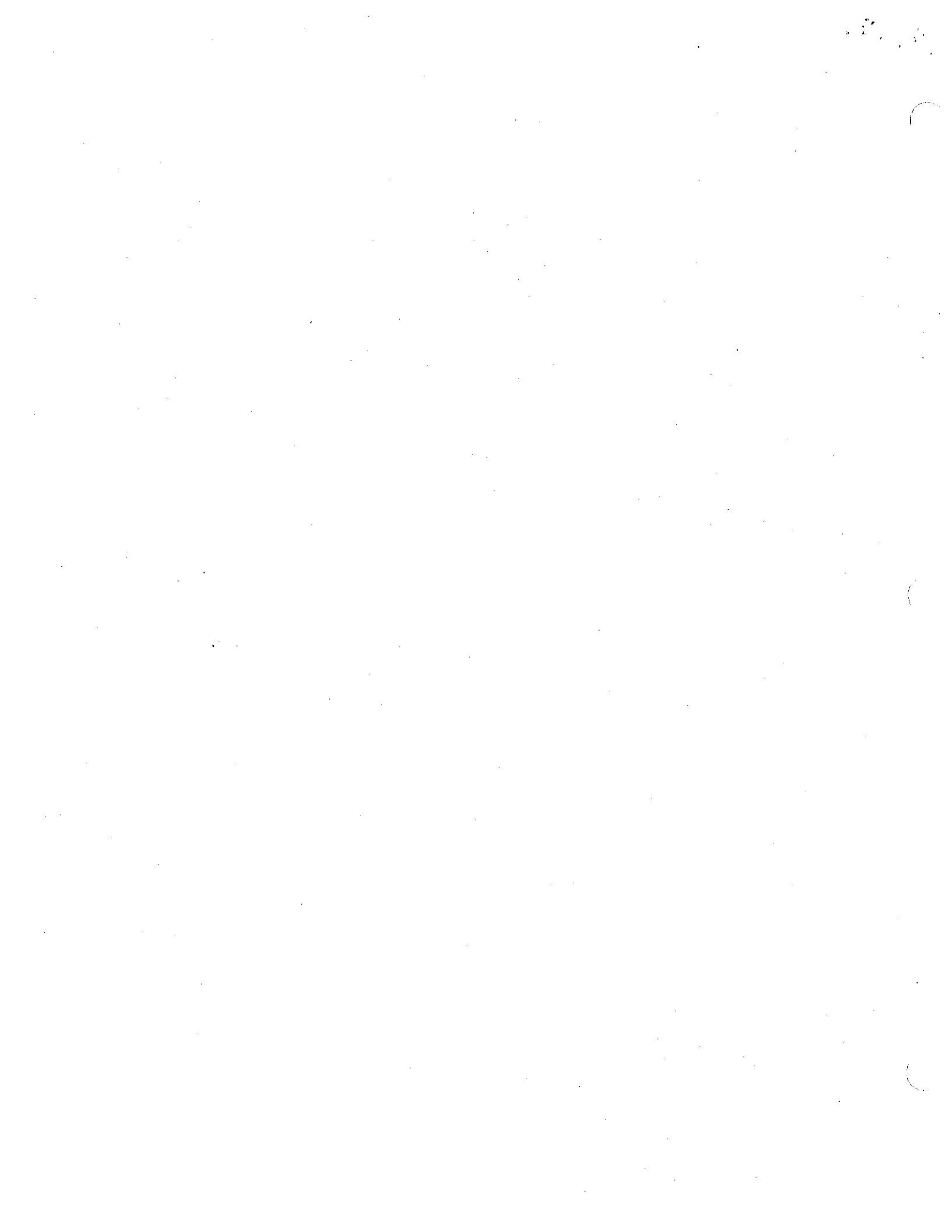
Recommendation: Approve application Deny application
9/25/96 Date [Signature] Signature of County Director

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
554

Proof all

PAVE CHECKS PAYABLE TO:

DELAWARE VALLEY

STATEMENT OF TAXES

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

BILL NO.

001445
TAX AMOUNT

ANNA ROSELLLO
SCHOL TAX COLLECTOR

CENTRAL SCHOL
P.O. BOX 247

FISCAL YEAR
07/01/96
06/30/97

P.O. BOX 194
LONG EASY NY 12760

CALLICOUN, NY 12723

WARRANT DATED 09/01/96
PROPERTY LOCATION

482600 5-1-31.3

YX

CTY HWY 164

ACCOUNT NUMBER

ACRES- 4.49

ROLL SECT-1 SCH-482601

BANK CODE

CL5-210

PROPERTY DESCRIPTION

PROPERTY DATED

TO: SANDLER RICHARD & LINDA

525 CR 164

CALLICOUN, NY 12723

SEE REVERSE

ESTIMATED STATE AID IS	SCHL	2,224.034
------------------------	------	-----------

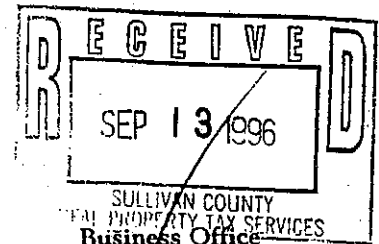
*SEE REVERSE

TAXES PAID BY CHECK ARE SUBJECT TO COLLECTION

RECEIVED BY & DATE	AMOUNT	PENALTY	TOTAL	DATE DUE
	2,923.37	87.70	3,011.07	11/01/96
	2,923.37	58.47	2,981.84	10/31/96
	2,923.37	0.00	2,923.37	09/30/96

DELAVARE 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

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.

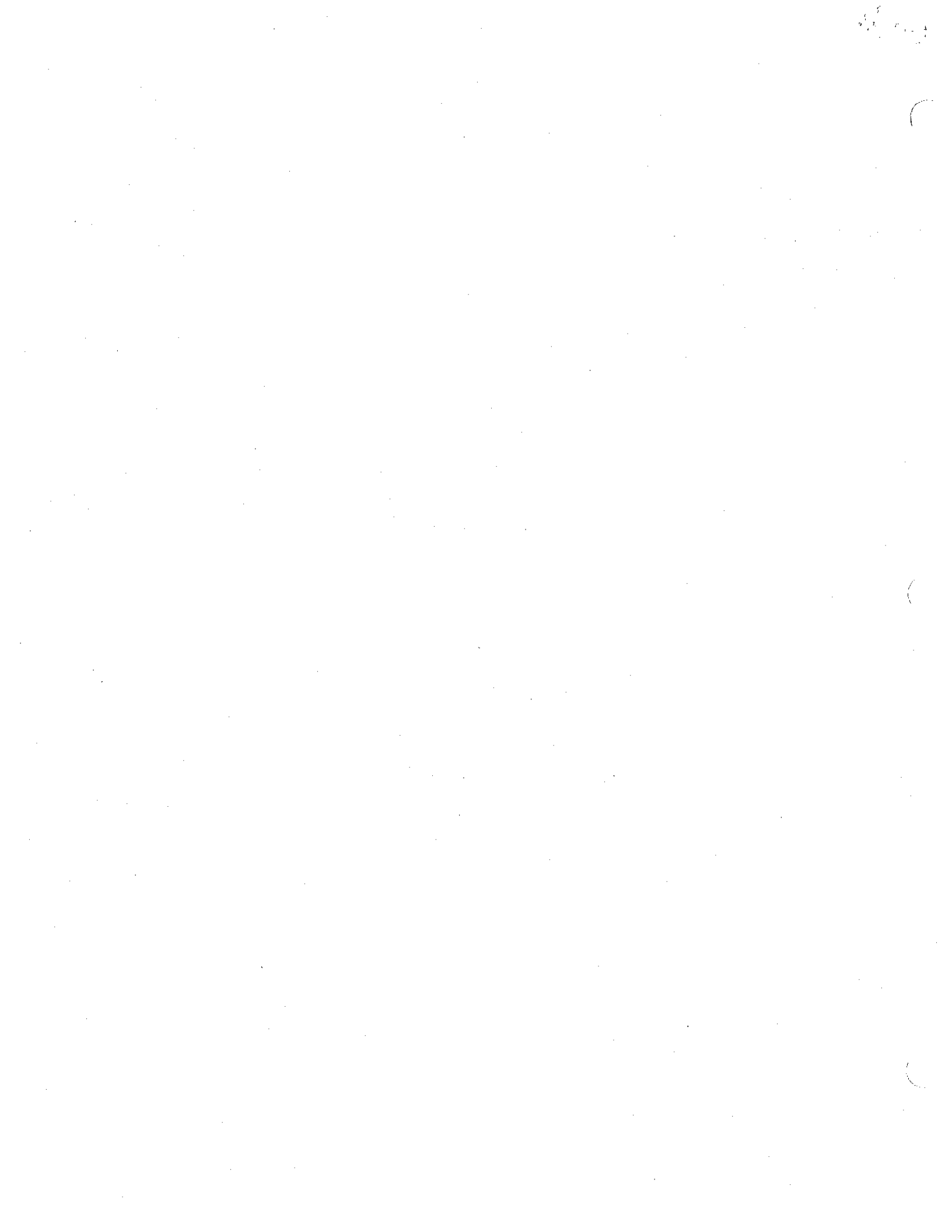
Should you have any questions or require anything further, please feel free to contact me.

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 Valuation	Equalization Rate	Full Valuation	Tax Levy	Tax Rate Per \$1000 Assessed	Full Value Rate Per \$1000	1995-96	
								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^{or 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 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.

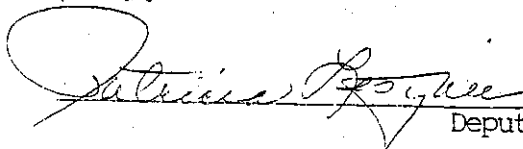
STATE OF NEW YORK)

) 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:

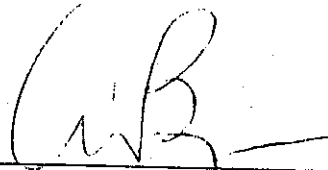
All parcels in the Fallsburg Consolidated Water District
should be charged correctly. Either a corrected bill or
a refund should be issued, whichever is applicable in
each situation.

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 .

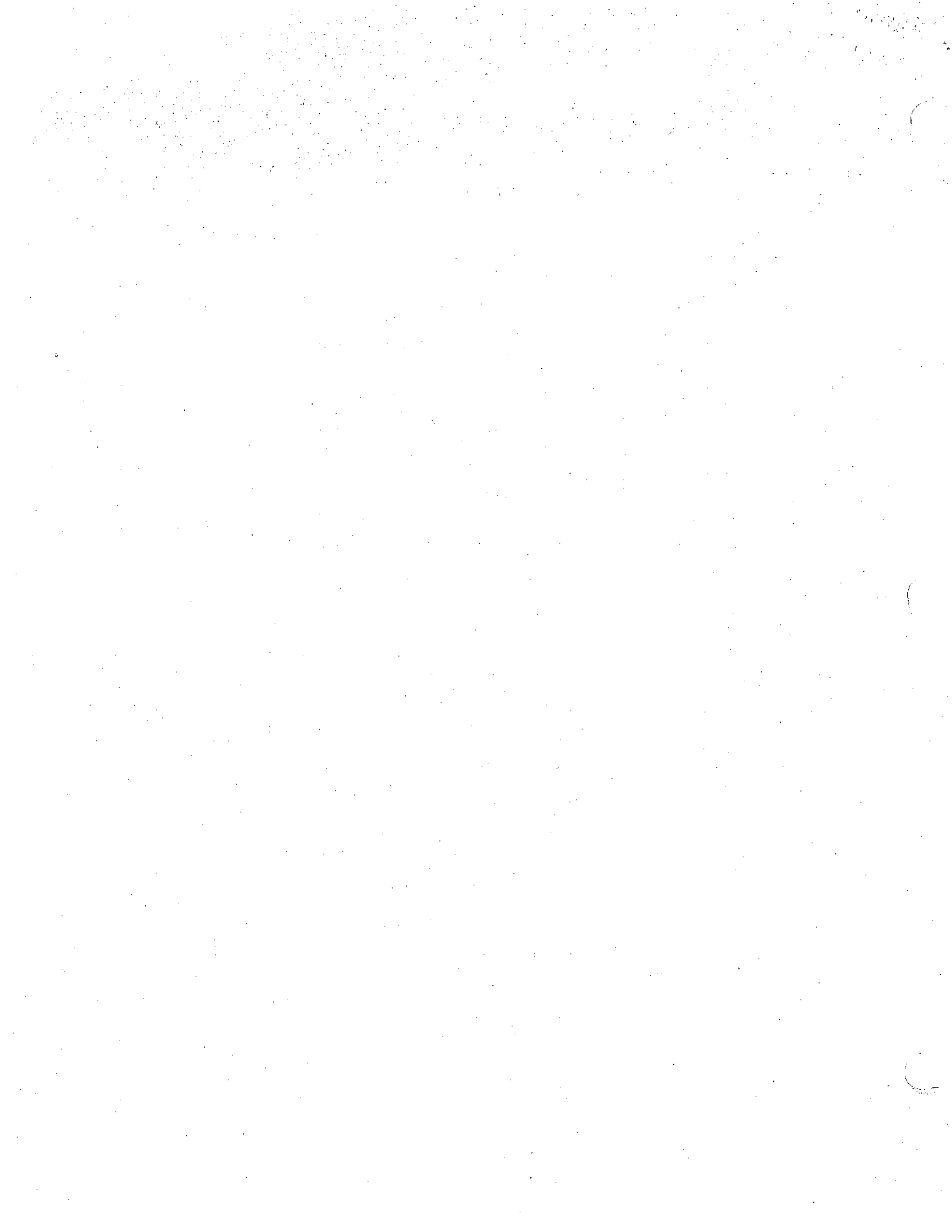
The error was caused by An incorrect tax base being used to levy a capital charge tax against the Fallsburg Consolidated Water District resulting in incorrect or no tax bills where applicable in the district. The WT058 tax base should have been used to levy the capital charge tax.

<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



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 ~~XX~~, on said
Tax Roll resulting from The figure for the amount of taxes
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~~ 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

914-439-4399

1. Name of Applicant Town of Rockland

Phone No.

P.O. Box 355

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: _____
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~~
~~XX~~
~~entry error in essential part~~ on said Tax Roll, dated
February 9, 1994, the report of the Director of
Real Property Services dated February 9, 1994 recommending
approval/~~XXXXXX~~ 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:

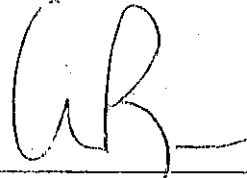
All parcels which have County & Court Expense in the
Town of Rockland must have the correct rate applied
and either a New Tax Bill or a corrected Tax Bill
should be issued, whichever is applicable in each
situation. This is necessary in order to raise the
correct amount of taxes for County purposes which
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

LESSON PLAN

- I. **COURSE:** County Director Orientation
- II. **LESSON:** Section X - Questions and Answers
- III. **TIME:** 15 Minutes
- IV. **OBJECTIVES:** Upon completion of this lesson, the student will:
1. Be able to discuss any remaining questions or concerns with his/her instructors.
 2. Make arrangements to visit the office of the County Director providing training (if needed or desired).
 3. Complete a Course Critique Form (Instructors should complete one also).
 4. Submit signed Orientation Certificate with their County Clerk; copy forwarded to Educational Services.
- V. **METHOD:** Participative Discussion
- VI. **HANDOUTS AND REFERENCE MATERIALS:**
- Course Evaluation Form,
 - County Director Orientation Completion Certificate



**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

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.

2. What do you think of the format of this training? Would another format or presentation style be more advantageous?

3. What sections of this Orientation do you expect to be most useful in performing your job as County Director?

4. What sections of this Orientation do you expect to be least useful in performing your job as County Director?

5. If you could devote more time, effort and material to any sections included in this Orientation, which sections would you choose? Why?

6. If you could devote less time, effort and material to any of the sections included in this Orientation, which would you choose? Why?

7. Briefly describe any topics or materials you felt were missing from this course and why you felt they should be included.

8. If you could make any other changes to the training materials used in this course, what would you change? Why?

9. Other comments?

(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