

GOVERNMENT OPERATIONS COMMITTEE MEETING

AGENDA

April 14, 2014

Committee Chairperson Overbaugh called the meeting to order at _____ p.m.

Government Operations Committee Members: Chairperson Overbaugh, Legislators Lawrence, Martinez, Gardner, K. Lennon and Seeley.

AGENDA ITEMS:

1. Proposed Resolution “Resolution Calling On New York State Legislature To Reject Governor Cuomo’s Plans To Reward Prison Inmates By Providing Them With College Educations At Taxpayer Expense.”
2. Proposed Resolution “Resolution Offering An Alternative To The Property Tax Freeze That Will Lead To Permanent And Historic Property Tax Reductions By Eliminating The Cost Of State Mandated Spending Imposed On County Property Taxpayers.”
3. Proposed Resolution “Amending Resolution No. 279-11 Adopting Greene County Administrative Manual.”
4. Proposed Resolution “Extending Contract With Hillcrest Press For Greene County Stationery.”
5. Proposed Resolution “Reappointing Member – Civil Service Commission.”
6. Proposed Resolution “Correcting Assessment Roll – Town Of New Baltimore (State Of New York, Tax Map ID No. 29.00-4-5).” Backup Attached.
7. Proposed Resolution “Correcting Assessment Roll – Town Of New Baltimore (Wasson, Frances E., Tax Map ID No. 41.00-1-8).” Backup Attached.
8. Proposed Resolution “Correcting Tax Roll For The Town Of Windham For The Following Parcel: Kastanis, Spyros & Frank, Tax Map ID No. 79.00-2-7.” Backup Attached.

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April 16, 2014

RESOLUTION NO.

RESOLUTION CALLING ON NEW YORK STATE LEGISLATURE
TO REJECT GOVERNOR CUOMO'S PLANS
TO REWARD PRISON INMATES BY PROVIDING THEM
WITH COLLEGE EDUCATIONS AT TAXPAYER EXPENSE

Legislator offered the following resolution and moved its adoption:

WHEREAS, the purpose of prison is to punish those who have engaged in behavior that is morally and legally wrong, dangerous, threatening, or severely antisocial, including murder, rape, theft, and distribution of narcotics, among other serious crimes; and

WHEREAS, incarcerated individuals represent a continued threat to society, and are not deserving of rewards, but rather punishment for their actions; and

WHEREAS, Governor Andrew M. Cuomo did, on February 16, 2014, proposed providing this deranged segment of society with taxpayer-funded college tuition, a benefit unavailable to the children of the productive, law-abiding taxpayers who will be forced to finance Mr. Cuomo's scheme; and

WHEREAS, Governor Andrew M. Cuomo expressed no concern for the educational opportunities lost by many of the victims of the hardened criminals he wishes to treat as valued members of society, most notably those who were murdered by such criminals; and

WHEREAS, Mr. Cuomo has estimated the cost of his program at \$5,000 per inmate, an obscene sum when contemplated as a reward for society's worst members; and

WHEREAS, Mr. Cuomo has a history of cavalierly dismissing prison's role in administering justice in favor of some notion of "rehabilitation", as he demonstrated by failing to respond to the murder of a Lockport youth home worker; and

WHEREAS, such college tuition programs have been absent in New York State since the departure of Mr. Cuomo's father as governor, having been discontinued by the Honorable George E. Pataki during the first year of his administration; and

WHEREAS, the Greene County Legislature endorses the notion that prison is punishment, and convicted inmates are undeserving of rewards;

NOW, THEREFORE, BE IT RESOLVED, that the Greene County Legislature considers Governor Cuomo's proposal an outrageous insult to the law-abiding taxpayers of this state and county; and be it further

April 16, 2014

RESOLUTION NO.

RESOLUTION OFFERING AN ALTERNATIVE TO THE PROPERTY TAX
FREEZE THAT WILL LEAD TO PERMANENT AND HISTORIC PROPERTY
TAX REDUCTIONS BY ELIMINATING THE COST OF STATE MANDATED
SPENDING IMPOSED ON COUNTY PROPERTY TAXPAYERS

Legislator offered the following resolution and
moved its adoption:

WHEREAS, the Governor and State Legislature have prioritized property tax relief as necessary to help improve New York's economic competitiveness especially in struggling upstate areas where the high property tax burden has contributed to a loss of economic opportunity, industrial and business decline, and flat or negative population growth over the last two decades; and

WHEREAS, the Governor has proposed a two year property tax freeze in these same economically burdened areas, that includes a state financed rebate for any increase in property taxes in municipalities that stay within the state imposed property tax cap over the next two years, while also pursuing shared services or consolidation of functions with other local governments in the second year; and

WHEREAS, the proposed property tax freeze would create a new layer of tax bureaucracy and procedures with unknown costs to the taxpayers, which have not been adequately analyzed, calculated, and publicly discussed; and

WHEREAS, county government has been a strong proponent of increasing cooperation, sharing services and consolidating major governmental functions across multiple jurisdictions as highlighted in the 2013 Cornell University study, "Shared Services in New York: A Reform That Works"; and

WHEREAS, recent law changes enacted by the Governor and State Legislature to cap the growth in county Medicaid costs and the creation of another pension tier will help reduce pressure on future county property tax levy growth, especially in 2020 and beyond; and

WHEREAS, county elected leaders strongly support meaningful state and county efforts to lower the property tax burden for homeowners and businesses across the state; and

WHEREAS, the levying of county property taxes is directly linked to state mandated spending as county governments act as the state's administrative arm through the delivery and financing of state programs; and

WHEREAS, county officials believe the best way to improve New York's economic climate and competitiveness is to reduce property taxes through fundamental reform of state mandates that directly impacts the causes of high property taxes and not simply the symptoms (not just slow the rate of growth); and

Gov't Ops
3

April 16, 2014

RESOLUTION NO.

AMENDING RESOLUTION NO. 279-11
ADOPTING GREENE COUNTY ADMINISTRATIVE MANUAL

Legislator offered the following resolution and moved its adoption:

WHEREAS, the newest version of the Greene County Administrative Manual was adopted by Resolution No. 279-11 at the August 17, 2011 meeting of the Greene County Legislature; and

WHEREAS, the New York State Department of Labor requires timely notification of employment accidents and/or fatalities, therefore the following Section of the current Administrative Manual should be amended as follows:

<u>Page:</u>	<u>Section:</u>	<u>Title:</u>
IV-3	IV. Insurance	Workers' Compensation

Under "Policy", the following language should be added: "A report of an employment accident resulting in a fatality or hospitalization of two (2) or more employees must be made within either (8) hours to the nearest office of the New York State Department of Labor, Division of Safety and Health (DOSH).

The County must notify the New York State Department of Labor, Division of Safety and Health (DOSH) within either (8) hours of a workplace fatality."

NOW, THEREFORE, BE IT RESOLVED, that the above section of the current Greene County Administrative Manual, adopted on August 17th, 2011 by Resolution No. 279-11, be and hereby is amended as stated above.

Seconded by Legislator

Ayes Noes Absent CARRIED.

Approved by Gov't. Ops. Comm.:

Govt ops (4)

April 16, 2014

RESOLUTION NO.

EXTENDING CONTRACT WITH HILLCREST PRESS FOR GREENE COUNTY STATIONERY

Legislator offered the following resolution and moved its adoption:

WHEREAS, the current agreement with Hillcrest Press to provide printing services for Greene County stationery will expire soon; and

WHEREAS, the past performance of this vendor has been reviewed and the County is satisfied with its services and now wishes to extend this contract; and

WHEREAS, the County has contacted the vendor and negotiated pricing, resulting in small increases in several items, with costs of other items remaining the same since 2011; and

WHEREAS, in addition, Hillcrest Press guarantees this pricing for the first year of this contract (2014-2015), with only a cost of living increase for an additional two years: 2015-2016 and 2016-2017; however, should paper costs increase dramatically during the term of this contract, pricing will be re-negotiated at a rate mutually acceptable to both Greene County and Hillcrest Press;

NOW, THEREFORE, BE IT RESOLVED, that the Chairman of the Greene County Legislature be authorized to sign an Extension of Agreement, subject to approval as to form by the Greene County Attorney, for printing services with Hillcrest Press of Catskill, New York, from March, 2014 through March, 2017.

Seconded by Legislator

Ayes Noes Absent CARRIED

Approved by Gov't. Ops. Comm.:
Approved by Finance Comm.:

(6)

REAL PROPERTY TAX SERVICE

411 Main St - Catskill, NY
(518)719-3525

TO: **Greene County Legislature** FROM: **Laura J. Van Valkenburg, Director
Real Property Tax Service**

RE: **Correction of Real Property Taxes for:**

Name: **State of New York**
Tax Map ID: **29.00-4-5**
Town **New Baltimore**

I do hereby verify that I have investigated the claim on the attached application RP-554 and that said claim is an error lawfully entitled to correction/refund of Real Property Taxes.

The error claimed is as defined in Real Property Tax Law, Section 550:

Subdivision 2 Paragraph		"clerical error"
Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph	a	"unlawful entry"

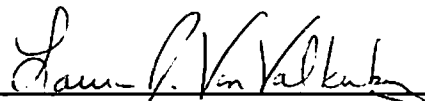
It is my recommendation that the tax levying body approve this claim for the years listed below:

RP-554 Correction Form:

The Town Assessment Roll should be corrected as follows with a corrected Tax Bill being sent to the applicant:

Year of Assessment Roll: **2012**
Year of Tax Bill: **2013** Penalties: **N/A**

Reason: **The Town Assessor has determined that upon transfer of this parcel to the State of New York, the parcel should have been moved from Roll Section 1 to Roll Section 8 (wholly exempt) for the 2012 Assessment Roll. The application is approved, the parcel is wholly exempt and taxes generated from the 2012 Assessment Roll are to be cancelled.**

Signed: 
Dated: **3/24/2014**



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

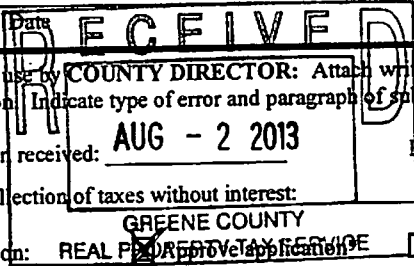
APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 20 12

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.

The People of the State of New York
1a. Name of Owner
1130 N. Wescott Rd.
Schenectady, NY 12306
1b. Mailing Address
Day() Evening ()
2. Telephone Number
Main St. New Baltimore, NY 12124
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. 29.00-4-5
6. Amount of taxes currently billed 230.65
7. I hereby request a correction of tax levied by New Baltimore/Greene County
(county/city/school district; town in Westchester County; non-assessing unit village)
for the following reasons (use additional sheets if necessary): Property is Roll Section 8 Wholly Exempt

Sam L. Van Valkenburg
Signature of Applicant



PART II: For use by COUNTY DIRECTOR: 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: AUG - 2 2013
Period of warrant for collection of taxes: 12/21/13 -> 4/1/14

Last day for collection of taxes without interest:
Recommendation: REAL PROPERTY TAX SERVICES Approve Application Deny Application
Sam L. Van Valkenburg
Signature of County Director
Date: March 24, 2014

If box is checked, this copy is for assessor and board of assessment review of city/town/village of _____ which are to consider attached report and recommendation as equivalent to petition filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION _____: (Insert Number or Date)

APPLICATION APPROVED
Amount of taxes currently billed: \$ 230.65
Notice of approval mailed to applicant on (enter date): _____
Order transmitted to collecting officer on (enter date): _____
Corrected tax: \$ _____

APPLICATION DENIED Reason: _____

Seal of Office

Date
Signature of Chief Executive Officer or Official Designated by Resolution

6

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 County Director 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 tax levying body received:		_____
		Date
Corrected tax due:	\$ _____	
Interest and penalties (if applicable):	\$ _____	
Total corrected tax due:	\$ _____	
Tax roll corrected:		_____
		Date
Tax bill corrected:		_____
		Date
Application and Order annexed to tax roll:		_____
		Date
Payment of corrected tax received:		_____
		Date

Date

Signature of Collecting Officer



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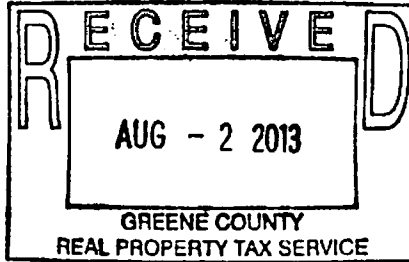
TOWN OF NEW BALTIMORE

County of Greene
3809 County Rte. 51
Hannacroix, N.Y. 12087

Telephone: (518) 756-7888
TDD/TTY: (800) 662-1220
Fax: (518) 756-8880
Web: www.townofnewbaltimore.org
Email: assessor@townofnewbaltimore.org

Office of the Assessor

Laura Van Valkenburg
411 Main St. Suite 447
Catskill, NY 12414



July 30, 2013

Re: The People of the State of New York 29.00-4-5 Tax Bills

Dear Laura,

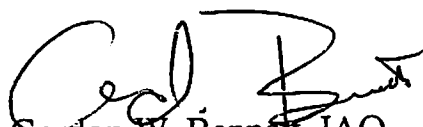
The parcel noted above was transferred after the March 1st deadline in 2012. The deed was recorded on August 29, 2012. As this parcel is state owned it is Roll Section 8, wholly exempt. An error was made and this parcel remained the status of taxable on the 2012 roll. It has been corrected for the 2013 roll.

The prior taxable value was \$17,400 Correct taxable value is \$0 Enclosed is a copy of the 2013 Town & County Tax Bill #001719.

Thank you for your attention to this matter.

If you have any further questions, please contact the office at (518) 756-6671 x8.

Sincerely,


Gordon W. Bennett, IAO
Sole Assessor

*I spoke to Julie at New Baltimore and
Diana at Treasurers office. This parcel
has been put into the 2013 roll.
No Penalties or refunds will be
needed.
LW
8/5/13*

TOWN OF NEW BALTIMORE: TOWN & COUNTY 2013 TAXES

FISCAL YEAR: 01/01/2013 to 12/31/2013	WARRANT DATE: 12/21/2012	STATE AID - COUNTY: \$14,826,495.00	TOWN: \$123,600.00
MAKE CHECK PAYABLE TO:		BANK	BILL NUMBER
		001719	PAGE 1 OF 1

DIANE JORDAN
TAX COLLECTOR
750 LIME KILN RD.
WEST COXSACKIE, NY 12192

PROPERTY INFORMATION:
 TAX MAP #: 194200 29.00-4-5 6
 DIMENSION: 22.46 acres
 RS: 1 CLASS: Rural vac>10
 ADDRESS: Main St
 SCHOOL: Coxsackie-Athens
 FULL MARKET VALUE: 23000.00
 UNIFORM % OF VALUE: 75.50
 ASSESSMENT: 17400

PROPERTY OWNER:

 The People of the State of NY
 1130 N Wescott Rd
 Schenectady, NY 12306

MEMORANDUM BILL

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill.

LEVY DESCRIPTION	TAX LEVY	% Change From Prior YR Levy	RATE	TAXABLE VALUE	AMOUNT DUE
COUNTY TAX	21095353	2.6	5.13055700	17400.00	89.27
TOWN TAX	1116657	0.0	5.23731100	17400.00	91.13
NB AMBULANCE 1	25591	-0.8	0.17671700	17400.00	3.07
NEW BALT FIRE	394092	2.2	2.71139600	17400.00	47.18
TOTAL TAXES DUE BY JANUARY 31, 2013:					\$230.65

PAYMENT PERIODS

From:	To:	Tax Amount:	Penalty:	Notice Fee:	Total Due:	Amount Paid:	Date Paid:
JAN 1	JAN 31, 2013	230.65			230.65		
FEB 1	FEB 28, 2013	230.65	2.31		232.96		
MAR 1	MAR 31, 2013	230.65	4.61		235.26		
APR 1	APR 29, 2013	230.65	6.92		237.57		
APR 30	APR 30, 2013	230.65	6.92	2.00	239.57		
MAY 1	MAY 31, 2013	230.65	9.23	2.00	241.88		
JUN 1	JUN 30, 2013	230.65	11.53	2.00	244.18		
JUL 1	JUL 31, 2013	230.65	13.84	2.00	246.49		

TOTAL TAXES PAID TO DATE:	\$0.00	REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:	\$230.65
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TOWN OF NEW BALTIMORE: TOWN & COUNTY 2013 TAXES
RECEIVERS STUB

194200 29.00-4-5
 The People of the State of NY
 1130 N Wescott Rd
 Schenectady, NY 12306

BILL NO.: 001719
 BANK:
 TOWN OF: Town of New Baltimore
 SCHOOL: Coxsackie-Athens
 PROPERTY ADDRESS:
 Main St

TOTAL TAXES PAID TO DATE:	\$0.00	REMAINING TAXES DUE EXCLUDING ANY INTEREST OR PENALTY:	\$230.65
PLEASE RETURN ENTIRE BILL WITH YOUR PAYMENT		CHECK THIS BOX IF YOU WOULD LIKE A RECEIPT <input type="checkbox"/>	

gov ops
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April 16, 2014

RESOLUTION NO.

CORRECTING ASSESSMENT ROLL –
TOWN OF NEW BALTIMORE
(WASSON, FRANCES E., TAX MAP ID NO. 41.00-1-8)

Legislator offered the following resolution and
moved its adoption:

BE IT RESOLVED, that the Chairman of the Greene County Legislature be, and he hereby is, authorized to sign the application (RP-556) identified by this resolution number, correcting the assessment roll of the Town of New Baltimore for the year 2013 regarding assessment of Wasson, Frances E., Tax Map ID No. 41.00-1-8 as recommended by the Director of Real Property Tax Services.

Seconded by Legislator

Ayes Noes Absent CARRIED.

Approved by Gov. Ops. Comm.:
Approved by Finance Comm.:

REAL PROPERTY TAX SERVICE

7

411 Main St - Catskill, NY
(518)719-3525

TO: **Greene County Legislature** FROM: **Laura J. Van Valkenburg, Director
Real Property Tax Service**

RE: **Refund of Real Property Taxes for:**

Name: **Wasson, Frances E.**
Tax Map ID: **41.00-1-8**
Town **New Baltimore**

I do hereby verify that I have investigated the claim on the attached application RP-556 and that said claim is an error lawfully entitled to correction/refund of Real Property Taxes.

The error claimed is as defined in Real Property Tax Law, Section 550:

Subdivision 2 Paragraph	b	"clerical error"
Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph		"unlawful entry"

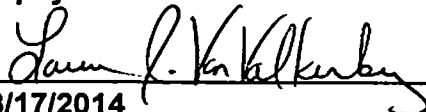
It is my recommendation that the tax levying body approve this claim for the years listed below:

RP-556 Refund Form:

Refunds should be processed for the Assessment Rolls and Tax Bills as follows:

Year of Assessment Roll: **2013**
Year of Tax Bill: **2014**

Reason: **The Town assessor has determined an error occurred in the calculation of a Low Income Senior Exemption application for this parcel. The parcel should have received the (41800) exemption in the amount of 52,404. The corrected taxable value for Town and County tax purposes should be 265,196. A refund of overpayment should be issued to the taxpayer.**

Signed: 
Dated: **3/17/2014**



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

⑦
FIVE
RP-535 (2006)
MAY 4 11
GREENE COUNTY
REAL PROPERTY SERVICE

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 13

Part I: To be completed in duplicate by Applicant. For refund or credit 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. 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. (See definitions on reverse side).

Frances E. Wasson
PO Box 117
Coxsackie, NY 12051
1b. Mailing Address
1c. E-mail Address (optional)

Day () Evening ()
2. Telephone Number
229 Sweezey Rd
3. Parcel Location (if different than 1b.)

41.00-1-8

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)
5. Account No. 001844 6a. Amount of taxes paid or payable 4,311.64 6b. Date of payment (if paid) 1/10/14
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) _____ by Town of New Baltimore / Greene County
for the following reasons (use additional sheets if necessary): (Tax levying body)

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

3/3/2014 Date Frances E. Wasson Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: March 4, 2014 Date warrant annexed: 12/21/13 → 4/1/14

Last day for collection of taxes without interest: _____

Recommendation: Approve application* Deny Application
March 19, 2014 Date Lawrence Van Valkenburgh Signature of Official

* If box is checked, this copy is for assessor and board of assessment review of city/town/village of New Baltimore which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION _____: (Insert Number or Date)

APPLICATION APPROVED (Check reason) Clerical error Unlawful entry Error in essential fact
Amount of taxes paid: \$ _____ Amount of taxes due: \$ _____
Amount of refund or outstanding tax to be credited: \$ _____

APPLICATION DENIED Reason: _____

Date Signature of Chief Executive Officer or Official Designated by Resolution

Real Property Tax Law, Section 550(2):

A "clerical error" means:

- (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 computation 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 computation 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 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 transcription of a relieved school tax or relieved village tax.

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) (e) [not applicable to refunds]; 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 Office of Real Property Tax Services for the assessment roll upon which that value appears.

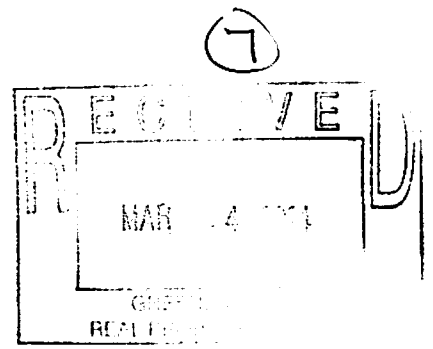
Refunds:

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 II of this form). The interest and penalties on the credited portion of the tax are cancelled.

Office of the Assessor



Office Hours Mon 9-2
Tue-Thur.9-4

Ph: 518.756.6671x8

Fx: 518.756.8880

assessor@townofnewbaltimore.org

Laura Van Valkenburg
411 Main St.
Catskill, NY 12414

March 4, 2014

RE: Application for Refund or Credit on 41.00-1-8

Dear Laura,

I am requesting a correction and refund for the Cocksackie Athens School Tax Bill # 006696 for fiscal year 7/1/13-6/30/14. Also the Town & County Tax Bill # 001844 for fiscal year 1/1/14-12/31/14 on the property owned by Frances E Wasson sbl 41.00-1-8 Under Real Property Tax Law, Section 550(2) clerical error "b"

Ms Wasson should have received a 50% Aged CTS exemption. An error was made in computing her income and was mistakenly declined the Aged CTS exemption.

We are requesting a refund be made to Ms Wasson as follows:

CA School paid \$6,421.62 Correct taxable AV should have been 217,406 not 317,600

Town & County paid \$4311.64 Correct taxable AV should have been 265,196 not 317,600

Thank You.

Sincerely,

Gordon W. Bennett, IAO
Assessor

**COUNTY/TOWN TAX
GREENE COUNTY - TOWN OF NEW BALTIMORE**

* For Fiscal Year 01/01/2014 to 12/31/2014

Warrant Date: 12/21/2013

Bill No. 001844
Sequence No. 1848
Page No. 1 of 1

7

MAKE CHECKS PAYABLE TO

DIANE JORDAN, Collector
Town of New Baltimore
3809 CR 51
Hannacroix, NY 12087
(518) 756-9553

TO PAY IN PERSON

See enclosed flyer

SWIS S/B/L ADDRESS LEGAL DESCRIPTION

194200 41.00-1-8
Address: 229 Sweezey Rd
Muni: New Baltimore
School: Coxsackie-Athens
NYS Tax and Finance School District Code:
Res Multiple Roll Sect. 1
Parcel Acreage: 0.00 X 0.00 199.1
Bank Code
Estimated State Aid: CNTY 14,092,224
TOWN 12,000

194200 41.00-1-8
Wasson Frances E
PO Box 117
Coxsackie, NY 12051

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of July 1, 2012 was: \$429,200.00
The Total Assessed Value of this property is: \$317,600.00
The Uniform Percentage of Value used to establish assessments in your municipality was: 74.00

If you feel your assessment is too high, you have a right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Est Full Value</u>	<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Est Full Value</u>
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PROPERTY TAXES

<u>Taxing Purpose</u>	<u>Total Tax Levy</u>	<u>% Levy Change from Prior Year</u>	<u>Taxable Assessed Value or Units</u>	<u>Rates per \$1000 or per Unit</u>	<u>Tax Amount</u>
County Tax	22,316,028	5.7	317,600.00	5.415281	\$1,719.89
Town Tax	1,109,555	-0.6	317,600.00	5.240683	\$1,664.44
Nb ambulance 1	TOTAL M 27,100	5.8	317,600.00	.188787	\$59.96
New balt fire	TOTAL M 393,478	-0.1	317,600.00	2.730954	\$867.35

TAXES MAY BE PAID ON OR BEFORE JANUARY 31, 2014
WITHOUT PENALTIES OR INTEREST.
OTHER IMPORTANT INFORMATION CONCERNING YOUR TAXES IS SHOWN ON THE BACK OF THIS BILL.

*PAID
Jan 9, 2014
2502*

Apply For Third Party Notification By: 11/15/2014

TOTAL TAXES DUE

\$4,311.64

ALL CHECKS SUBJECT TO COLLECTION

PAYMENT SCHEDULE

<u>Pay By:</u>	<u>Penalty/Interest</u>	<u>Amount</u>	<u>Total Due</u>	
01/31/2014	\$0.00	\$4,311.64	\$4,311.64	
02/28/2014	\$43.12	\$4,311.64	\$4,354.76	CA
03/31/2014	\$86.23	\$4,311.64	\$4,397.87	
04/30/2014	\$129.35	\$4,311.64	\$4,440.99	CH

Taxes paid by _____

April 16, 2014

RESOLUTION NO.

CORRECTING TAX ROLL FOR THE TOWN OF WINDHAM
FOR THE FOLLOWING PARCEL:
KASTANIS, SPYROS & FRANK, TAX MAP ID NO. 79.00-2-7

Legislator offered the following resolution and
moved its adoption:

WHEREAS, the above referenced parcel was determined to be a duplicate entry on the 2012 Assessment Roll, which such correction of error was approved by the Director of Real Property Tax Services upon application received; and

WHEREAS, the failure to timely correct such error resulted in the extension of taxes now appearing as delinquent with the Treasurer's Office, which taxes and penalties are to be cancelled;

NOW, THEREFORE, BE IT RESOLVED, that the Director of Real Property Tax Services is hereby authorized to make any and all changes necessary to correct the tax roll regarding this parcel for the years 2012-2013.

Seconded by Legislator

Ayes Noes Absent CARRIED.

Approved by Gov. Ops. Comm.:

Approved by Finance Comm.:

REAL PROPERTY TAX SERVICE

(8)

411 Main St - Catskill, NY
(518)719-3525

TO: **Greene County Legislature** FROM: **Laura J. Van Valkenburg, Director
Real Property Tax Service**

RE: **Correction of Real Property Taxes for:**

Name: **Kastanis, Spyros & Frank**
Tax Map ID: **79.00-2-7**
Town **Windham**

I do hereby verify that I have investigated the claim on the attached paperwork and that said claim is an error lawfully entitled to correction/refund of Real Property Taxes.

The error claimed is as defined in Real Property Tax Law, Section 550:

Subdivision 2 Paragraph	f	"clerical error"
Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph		"unlawful entry"

It is my recommendation that the tax levying body approve this claim for the years listed below:

RP-554 Correction Form:

The Town Assessment Roll should be corrected as follows:

Year of Assessment Roll: **2012**
Year of Tax Bill: **2013** Penalties:

Reason: **Processed as a Correction of Errors in September of 2012 as a duplicate entry, this parcel was not removed from the 2012 Assessment Roll as directed. The resulting extension of taxes now appearing as delinquent with the Treasurer's Office should be cancelled.**

Signed: *Laura J. Van Valkenburg*
Dated: **17-Mar-14**

Parcel Status Report

3/10/14

County of Greene

Greene County Treasurer's Office
411 Main Street
P.O. Box 191
Catskill NY 12414

KASTANIS SPYROS
KASTANIS FRANK
41-07 20TH AVE
ASTORIA NY 11105

Parcel ID: 194600 79.00-2-7
Assessment: 170,000
Property class: 240 Rural
School district: Windham-Ashland-Jewett

Prior ID: NONE
Location: 483 OLD RD
Acreage: 56.9
Frontage: 0
Depth: 0
Exemptions:

FOREST48 CO/TOWN/	79700	122615
^{NA}		
FOREST48 CO/TOWN/	79700	113857
^{NA}		
FOREST48 CO/TOWN/	79700	110694
^{NA}		

Exceptions: Delinquencies are as follows:

Tax year and type	Base tax	Interest	Penalty	Total due	Total paid	Status
2006 County/Town	\$732.80	\$0.00	\$0.00	\$0.00	\$732.80	Paid
2007 County/Town	\$763.51	\$0.00	\$0.00	\$0.00	\$763.51	Paid
2008 County/Town	\$806.49	\$0.00	\$0.00	\$0.00	\$806.49	Paid
2009 County/Town	\$815.75	\$0.00	\$0.00	\$0.00	\$815.75	Paid
2009 School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Relieved
2010 County/Town	\$1,968.27	\$0.00	\$0.00	\$0.00	\$1,968.27	Paid
2011 County/Town	\$912.55	\$0.00	\$0.00	\$0.00	\$912.55	Paid
2012 County/Town	\$1,006.18	\$137.40	\$0.00	\$1,143.58	\$0.00	Delinquent
Parcel totals as of: 3/10/14	\$7,005.55	\$137.40	\$0.00	\$1,143.58	\$5,999.37	

End of Search

Peter Markou

Treasurer



NYS BOARD OF REAL PROPERTY SERVICES

8

RP-554 (9/04)

APPLICATION FOR CORRECTED TAX ROLL

FOR THE YEAR 20 12

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.

KASTANIS SPYROS

1a. Name of Owner

Day () Evening ()

2. Telephone Number

41-07 20TH AVE

483 OLD ROAD

ASTORIA, NY 11105

1b. Mailing Address

WINOLLAM NY

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

240 RURAL RESIDENCE

79.00 - 2 - 7

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 1.00248

7. I hereby request a correction of tax levied by WAS SCHOOL (county/city/school district; town in Westchester County; non-assessing unit village)

for the following reasons (use additional sheets if necessary): SEE ATTACHMENT

9/17/12

Date

S. Kastanis

Signature of Applicant

PART II: For use by COUNTY DIRECTOR: 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: SEP 18 2012 Period of warrant for collection of taxes: Sept -> Nov. 2012

Last day for collection of taxes without interest:

Recommendation: REAL PROPERTY TAX SERVICE Deny Application

September 19, 2012 Date

Signature of County Director

* If box is checked, this copy is for assessor and board of assessment review of city/town/village of which are to consider attached report and recommendation as equivalent to petition filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION (Insert Number or Date)

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 Reason:

Seal of Office

Date

Signature of Chief Executive Officer or Official Designated by Resolution

Town of Windham

Office of the Assessor
371 Route 296, P. O. Box 96
Hensonville, NY., 12439
(518) 734-4566
Fax (518) 734-6058

Ms. Laura Van Valkenburg, Director
ORPTS
411 Main Street
Suite 447
Catskill, NY 11414

Re: Tax Map ID # 79.00-2-7

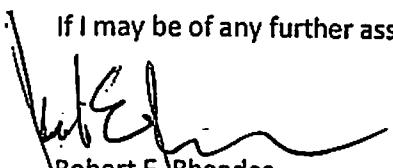
Dear Ms. Van Valkenburg;

In July of this year, the above property was properly split into two parcels, 79.00-2-7.1 and 7.2.

However, the parent parcel was not properly deleted from the V4 file and has resulted in a school tax bill being generated. Both new parcels are correctly entered on the roll.

I am therefore requesting that the school tax bill for the parent parcel (79.00-2-7) be deleted from the records. Enclosed please find a copy of the school tax bill in question.

If I may be of any further assistance, please do not hesitate to contact me.


Robert E. Rhoades
Sole Assessor
Town of Windham

09/11/2012 10:40 FAX Received: 12125093450

VMS 42 Broadway Sep 11 2012 11:29am

0002/0003



WINDHAM ASHLAND JEWETT CENTRAL SCHOOL DISTRICT

2012-2013 SCHOOL TAX

* For Fiscal Year 07/01/2012 to 06/30/2013

* Warrant Date 08/09/2012

Bill No. 004034
Sequence No. 3771
Page No. 1 of 1

MAKE CHECKS PAYABLE TO
Windham Ashland Jewett CSD
PO Box 157
Windham, NY 12496
telephone 518-734-6611

TO PAY IN PERSON
At Windham Public Library
Windham, NY From 12 Noon
to 3PM on these two dates:
Thursday, 8/6 and 9/20/12

SWIS S/B/L ADDRESS LEGAL DESCRIPTION

194600 79.00-2-7
Address: 483 Old Rd
Muni: Windham
School: Windham-Ashland-Jewett
NYS Tax and Finance School District Code: 709
Rural res Rail Sect. 1
Parcel Acreage: 0.00 X 0.00 56.9
Account No. 81-038-13
Bank Code
Estimated State Aid: SCHL 1,258,630

194600 79.00-2-7
Kastanis Spyros
Kastanis Frank
41-07 20th Ave
Astoria, NY 11105

PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of July 1, 2011 was: 5236,100.00
The Total Assessed Value of this property is: 5170,000.00
The Uniform Percentage of Value used to establish assessments in your municipality was: 72.00
If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing complaints on the above assessment has passed.

Table with 4 columns: Exemption, Value, Tax Purpose, Est Full Value. Includes entry for FOREST480A with value 79,700 and tax purpose CO/TOWN/SCH.

PROPERTY TAXES

Table with 6 columns: Taxing Purpose, Total Tax Levy, % Levy Change from Prior Year, Taxable Assessed Value or Units, Rates per \$1000 or per Unit, Tax Amount. Includes entry for School Tax with total tax levy of 9,017,627.

Payments will be accepted by mail with no penalty between September 1 and October 2, 2012. A 2% penalty will be added from October 3 to November 2, 2012. Last day of collection: November 2, 2012. Returned check fee: \$25.00

MAY BE SUBJECT TO PAYMENT UNDER RPTL 4.0-A UNTIL 2021

PAYMENT SCHEDULE

Table with 4 columns: Pay By, Penalty/Interest, Amount, Total Due. Shows payment schedule for 10/02/2012 and 11/02/2012.

TOTAL TAXES DUE \$1,002.48

Apply For Third Party Notification By: 07/15/2013

Taxes paid by

CA CH

2012-2013 SCHOOL TAX RECEIVER'S STUB

Town Of: Windham
School: Windham-Ashland-Jewett
Property Address: 483 Old Rd
Kastanis Spyros
Kastanis Frank
41-07 20th Ave
Astoria, NY 11105

Bill No. 004034
194600
Bank Code: 79.00-2-7

Table with 4 columns: Pay By, Penalty/Interest, Amount, Total Due. Shows payment schedule for 10/02/2012 and 11/02/2012.

TOTAL TAXES DUE \$1,002.48

RETURN THE ENTIRE BILL WITH PAYMENT AND PLACE A CHECK MARK IN THIS BOX [] IF YOU WANT A RECEIPT OF PAYMENT. THE RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT.

79.00-2-7 194600 Windham Active R/S:1 School: Wndhm-Ashlnd
 Kastanis, Spyros Roll Year: 2012 Curr Yr Rural res Land AV: 85,000
 483 Old Rd Land Size: 56.90 acres Total AV: 170,000

- Parcel 79.00-2-7
 - History
 - Assessment
 - Exempt(s)
 - Spec Dist(s)
 - Description
 - Owner(s)
 - Images
 - Gis
 - Site (1) Res
 - Land(s)
 - Bldg
 - Imprvmt(s)
 - Valuation
 - Sale08/23/10
 - Site (1) Res
 - Land(s)
 - Bldg
 - Imprvmt(s)
 - Valuation

Assessment	Reassessment Values	Market Value Survey
Land Assessed Value:	<input type="text" value="85,000"/>	Taxable Values County Taxable: 90,300 Muni Taxable: 90,300 School Taxable: 90,300 Schl After STAR: 90,300
Total Assessed Value:	<input type="text" value="170,000"/>	
Residential Percent:	<input type="text"/>	
Uniform Percent:	<input type="text" value="72.00"/>	
Full Market Value:	<input type="text" value="236,100"/>	
Partial Construction Flag:	<input type="checkbox"/>	Relevies School Relevy: <input type="text" value=".00"/>

AR Information

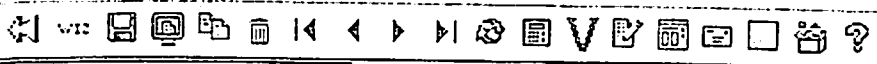
Equal Inc: Phys. Inc: Hold AR Amt:
 Equal Dec: Phys. Dec: Split Merge No:

Total 11 Roll Years:

Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY
2012	85,000	170,000	0	0
2011	85,000	170,000	0	0
2010	85,000	170,000	0	0
2009	85,000	170,000	0	0
2008	85,000	170,000	0	0
2007	85,000	170,000	0	0

Prints the screen

*Duplicate Entry
 This Parcel was to be deleted.*



79.00-2-7.1
Kastanis, Spyros
483 Old Rd

194600 Windham
Roll Year: 2012 Curr Yr
Land Size: 2.80 acres

Active R/S:1 School: Wndhm-AshInd
Rural res Land AV: 20,000
Total AV: 170,000

- Parcel 79.00-2-7.1
 - History
 - Assessment
 - Exempt(s)
 - Spec Dist(s)
 - Description
 - Owner(s)
 - Images
 - Gis
 - Site (1) Res
 - Land(s)
 - Bldg
 - Imprvmt(s)
 - Valuation

Assessment | Reassessment Values | Market Value Survey

Land Assessed Value:	<input type="text" value="236,100"/>	Taxable Values
Total Assessed Value:	<input type="text" value="170,000"/>	County Taxable: <input type="text" value="90,300"/>
Residential Percent:	<input type="text"/>	Muni Taxable: <input type="text" value="90,300"/>
Uniform Percent:	<input type="text" value="72.00"/>	School Taxable: <input type="text" value="90,300"/>
Full Market Value:	<input type="text" value="236,100"/>	Schl After STAR: <input type="text" value="90,300"/>
Partial Construction Flag:	<input type="checkbox"/>	Relevies
		School Relevy: <input type="text" value=".00"/>

AR Information

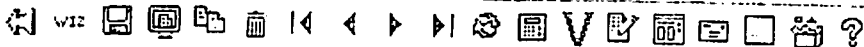
Equal Inc:	<input type="text" value="170,000"/>	Phys. Inc:	<input type="text"/>	Hold AR Amt:	<input type="text" value="170,000"/>
Equal Dec:	<input type="text"/>	Phys. Dec:	<input type="text"/>	Split Merge No:	<input type="text" value="99999999"/>

Total 1 Roll Years:

Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY
2012	170,000	170,000		

Prints the screen

Current parcel remains



79.00-2-7.2

194600 Windham

Active

R/S:1

School: Wndhm-Ashlnd

Kastanis, Spyros
Old Rd

Roll Year: 2012 Curr Yr

Rural vac>10

Land AV: 85,000

Land Size: 53.93 acres

Total AV: 85,000

- Parcel 79.00-2-7.2
- History
- Assessment
- Spec Dist(s)
- Description
- Owner(s)
- Images
- Gis
- Site (1) Res
 - Land(s)
 - Valuation

Assessment | Reassessment Values | Market Value Survey

Land Assessed Value:
 Total Assessed Value:
 Residential Percent:
 Uniform Percent:
 Full Market Value:
 Partial Construction Flag:

Taxable Values

County Taxable:
 Muni Taxable:
 School Taxable:
 Schl After STAR:

Relevies

School Relevy:

AR Information

Equal Inc: Phys. Inc: Hold AR Amt:
 Equal Dec: Phys. Dec: Split Merge No:

Total 1 Roll Years:

Roll YR	Land AV	Total AV	\$ Diff from PY	% Chg from PY
2012	85,000	118,100		

Prints the screen

Current Parcel Remains