

## RESOLUTION NO. 2015072

RE: APPROVAL OF APPLICATION TO CORRECT TAX BILL  
AND TO ORDER THE LOCAL TAX COLLECTOR TO  
ISSUE A CORRECTED TAX BILL

APPLICANT: John D. Kolosky and Lucille C. Kolosky

2 Partners Trace

Poughkeepsie NY 12603

ACCOUNT NO.: 133400-6260-04-940474-0000

Legislators BORCHERT, SAGLIANO, JETER-JACKSON, and FARLEY offer the following and move its adoption:

WHEREAS, there is an assessment on the assessment roll for the Town of Lagrange for 2014 under the name of John D. Kolosky and Lucille C. Kolosky , Account No. 133400-6260-04-940474-0000, and

WHEREAS, the owner of said parcel, by application attached hereto, has applied for a correction of real property taxes on the basis of an alleged clerical error, and

WHEREAS, pursuant to Section 554 of the Real Property Tax Law, the County Director of Real Property has investigated this claim and has found that the local Tax Assessor for the Town of Lagrange has made a clerical error in said assessment, and

WHEREAS, attached hereto is the written report of said Director together with his recommendation that the application be approved by the County Legislature, and

WHEREAS, the County Legislature has agreed that the clerical error does exist, now, therefore, be it

RESOLVED, that the application received February 4, 2015, relating to Account No. 133400-6260-04-940474-0000 for a corrected tax bill is hereby approved, and be it further

RESOLVED, that the Clerk of the County Legislature be and she hereby is authorized and directed to send a copy of this resolution to the applicant and to the Town Tax Collector, directing said Tax Collector to issue a corrected tax bill as follows and attach a copy of this resolution to the warrant:

<u>Municipality</u>	<u>Assessed Value</u>	<u>Exempt Amt.</u>	<u>Taxable Value</u>	<u>Corrected Tax</u>
County	235,200	27,000	208,200	766.39
Town of Lagrange	235,200	27,000	208,200	623.51
Lagrange Fire	235,200		235,200	736.10
Lagrange Lighting	235,200		235,200	67.33
			TOTAL:	\$2,193.33

and be it further

RESOLVED, that the Tax Collector be instructed to return the unpaid portion as

being erroneous when the accounts are settled with the Commissioner of Finance at the expiration of the warrant, and be it further

RESOLVED, that the Commissioner of Finance be and hereby is authorized and directed to charge-back the erroneous taxes after settlement with the collector at the expiration of the warrant as follows:

A342 Allowance for Uncollectible Taxes	\$ 99.39
A430 Town of Lagrange	<u>80.86</u>
Total	\$180.25

CA-028-15  
Rpt/kvhG-194

Fiscal Impact: None

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9th day of March 2015, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9th day of March 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

# Dutchess County Real Property Tax Service Agency

## COE Investigating Report

Legal Description (grid #) 133400-6260-04-940474-0000

Owner's Name John D. and Lucille C. Kolosky

Mailing Address 2 Partners Trace Poughkeepsie NY 12603

Property Location 2 Partners Trace

School District Wappingers Central School Dist. Special District \_\_\_\_\_

Total Assessed Value now on roll 235,200 Corrected to Same

Taxable Assessed Value now on roll 235,200 Corrected to 208,200

Exempt codes and amounts if applicable

Veterans Exemption 27,000

Amount Levied \$2,373.58 Should be \$2,193.33

Tax Bill Paid?  yes  no Verified with assessor?  yes  no

Error Claimed is defined in Real Property Tax Law, Section 550:

Subdivision 2, Paragraph C (clerical error)  
 Subdivision 3, Paragraph     (error in essential fact)  
 Subdivision 7, Paragraph     (unlawful entry)

Reason:

Exemption was approved by assessor, but not entered on roll

Exemption amount incorrectly calculated

Assessed value on roll does not match assessor's final work product

Structure did not exist on taxable status date or was present on another parcel

Assessment based on incorrect acreage

Parcel should be Wholly Exempt

Parcel Misclassified as homestead, non-homestead or portions misallocated

Other:

Recommendation  APPROVE APPLICATION  DENY APPLICATION

Details: It is recommended that the application for a corrected 2014/15 Cnty/Town tax bill be approved.

142 \$99.39 / A430 (T/O LaGrange) \$80.86

Investigator

Margaret Burr Director

Eric Allen

Date

2/5/2015



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

RP-554 (9/04)

APPLICATION FOR CORRECTED TAX ROLL  
FOR THE YEAR 20 14

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.

John D. Kolosky & Lucille C. Kolosky. Day(845) 462-2373 Evening ( )  
1a. Name of Owner 2. Telephone Number

2 Partners Trace  
3. Parcel Location (if different than 1b)

Poughkeepsie, NY 12603  
1b. Mailing Address

6260-04-940474  
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 2,373.58

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

for the following reasons (use additional sheets if necessary): War time Veteran's exemption was not credited to tax bill.

02/03/2014 Date Signature of Applicant

RECEIVED  
2015 FEB -4 AM 9:30  
REAL PROPERTY TAX SERVICES

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: 2/4/15 Period of warrant for collection of taxes: 12/15/14  
Last day for collection of taxes without interest: 2/28/15

Recommendation:  Approve application\*  Deny Application  
2/5/2015 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: \$ 2,373.58

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

Assessor Affidavit for Correction of Error

This affidavit or a letter signed by the assessor must be submitted for every requested Correction of Error.

I, Robert Taft assessor for the Town/City of LaGrange

Dutchess County, do hereby affirm that the assessment or taxable assessment on

Grid # 133400-6260-04-940474 owned by John & Lucille Kolosky

As shown on the 2014 (yr) Assessment/Tax roll of the

Town/City of LaGrange

School District of Wappingers Central School

is incorrect and may be corrected per RPTL 554.

An explanation of the error and how it occurred is as follows: (Please be specific) Clerical error.

War Time Veteran's Exemption Was Not Credited To Tax Bill. Exemption 41121

Assessment was: \$235,200 Should Be: \$235,200

Exemption was: 0% Should be: 15%

I request the County Director investigate and make a recommendation to the tax levying body to correct such error and issue a new bill or refund.

Date 2/2/2015 Signature of Assessor or Designee 

Whenever possible, proof of error MUST accompany this affidavit as applicable:

e.g.

- Exemption application indicating approval/denial
- Copy of property record card, work book or other final work product
- Copy of paid tax bill
- Verified statement of BAR (for grievance changes not appearing on final roll)
- Any other documentation requested by the Director to complete the investigation

RECEIVED  
2015 FEB -4 PM 3:28  
REAL PROPERTY  
TAX SERVICES



15%

RETURN PRIOR TO MARCH 1

APPLICATION FOR ALTERNATIVE VETERANS EXEMPTION FROM REAL PROPERTY TAXATION

Med 2-4-93

(General information and instructions for completing this form are contained in Form EA-458-a-INS)

Kolosky, John D. #  
1. Name and phone no. of owner(s)  
Lucille C.  
(914) 462-2373

29 - PARTNERS TRACE  
2. Mailing address of owner(s)  
POUGHKEEPSIE, N.Y.  
12603

3. Location of property  
29 - PARTNERS TRACE  
Street address  
POUGHKEEPSIE, N.Y. 12603  
City/Town  
GRID = 08-6260-04-940474-00  
Parcel identification no. (see tax bill or assessment roll)

TOWN OF LA GRANGE  
Village (if any)  
DUTCHESS  
County  
WAPPINGERS  
School district

2015 FEB -4 PM 3:28  
RECEIVED  
REAL PROPERTY TAX SERVICES

4. Is the owner a veteran who served in the active military, naval or air service of the United States?  Yes  No  
If No, indicate the relationship of the owner to veteran who rendered such service: \_\_\_\_\_

If Yes, is the veteran also the unmarried surviving spouse of a veteran?  Yes  No

5. Indicate branch of veteran's service and dates of active service: US AIR FORCE 15-FEB-51 TO 5-July-53  
(Attach written evidence)

6. Was the veteran discharged or released from the active service under honorable conditions?  Yes  No  
(Attach written evidence)

7. Did the veteran serve in a combat zone or combat theater?  Yes  No  
If Yes, where did the veteran serve and when was such service performed? \_\_\_\_\_

(Attach written evidence)

8. Has the veteran received, or did the veteran receive prior to his/her death, a compensation rating from the United States Veterans' Administration or from the United States Department of Defense as a result of a service connected disability?  
 Yes  No

If Yes, what is (was) the veteran's compensation rating? \_\_\_\_\_ (Attach written evidence showing the date such rate was established)

Is this rating permanent?  Yes  No

If No, did the veteran die in service of a service connected disability?  Yes  No (Attach written evidence)

9. Is this property the primary residence of the veteran or unmarried spouse of the veteran?  Yes  No  
If No, is the veteran or unmarried surviving spouse of the veteran the owner of the property and absent from the property due to medical reasons or institutionalization?  Yes  No Explain: \_\_\_\_\_

10. Is the property used exclusively for residential purposes?  Yes  No

If No, describe the non-residential use of this property and state what portion is so used. \_\_\_\_\_

IN PERSON PAYMENT	Town Hall 120 Stringham Road Lagrangeville, NY 12540 Mon - Fri 8:30AM to 4:00PM Tuesdays 8:00AM to 3:30PM
	<b>MAKE CHECKS PAYABLE TO:</b> Jane Sullivan, Rec. of Tax Mail to: 120 Stringham Road Lagrangeville, NY 12540 (PH) 845-452-2644

STATEMENT OF COUNTY/TOWN TAXES TOWN OF LAGRANGE				
Page No.	Roll Sect.	SWIS Code	Bill No.	Sequence No.
1 of 1	1	-133400	2902	1652
Fiscal Year		Warrant Dated	Bank Code	Account No.
1/1/2015 to 12/31/2015		12/15/2014		08940474
Estimated State Aid				
CNTY 71,756,395		TOWN 637,686		

Kolosky John D  
Kolosky Lucille C  
2 Partners Trace  
Poughkeepsie, NY 12603

**FOR YOUR INFORMATION**

*Last day to pay without penalty: February 28, 2015. After this date see Payment Schedule.*

**SEE REVERSE SIDE FOR MORE INFORMATION**

PROPERTY IDENTIFICATION		ASSESSMENT INFORMATION	
PARCEL ID	33400-6260-04-940474-0000	The assessor estimates the Full Market Value of this property, as of July 1, 2013 was:	235,200
LOCATION	2 Partners Trace	The Total Assessed Value of this property is:	235,200
ACREAGE	0.85	The Uniform Percentage of Value used to establish assessments was:	100.00
SCHOOL	Wappingers CSD	For an explanation of the grievance process, please contact the local assessor and ask for the booklet entitled 'Contesting Your Assessment'. This booklet is also available from the Dutchess County Real Property Tax Service Agency or the NYS Office of Real Property Tax Services website at <a href="http://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf">http://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf</a> . Please note that the period for filing complaints on the above assessment has passed.	
PROPERTY CLASS	210 - 1 Family Res		

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
Alt Vet	27,000	Cnty/town					

PROPERTY TAXES					
Taxing Purpose	Total Levy	% Change in Levy from Prior Year *	Taxable Assessed Value or Units	Rates per \$1000 or per Units	Tax Amounts
**HOMESTEAD PARCEL**			208,300		
County Tax	107,577,694	-0.3	235,200.00	3.681040	766.39 865.78
Town Tax	5,358,058	5.0	235,200.00	2.994767	623.51 704.37
La Grange Fire	5,727,133	5.9	235,200.00	3.129686	736.10
La Grange Lighting	15,600	0.0	235,200.00	.286281	67.33

This is the percent of increase or decrease of the current year's tax levy over the previous year's tax levy. This does not represent the total percent of our tax increase or decrease. The tax levy is the total amount to be raised by property taxes.

\$ 2193.33

PENALTY SCHEDULE			
Pay By	Amount	Penalty/Interest	Total Due
2/28/2015	2,373.58	0.00	2,373.58
3/1/2015	2,373.58	47.47	2,421.05
3/30/2015	2,373.58	71.21	2,444.79

**TOTAL TAX DUE: \$2,373.58**  
**Due by: 2/28/2015**  
 After this date see penalty schedule

Grid Number 3400-6260-04-940 474

Name Kolasky

On Tax Roll		Assessed Value	Exemption Amount	Taxable Value	Tax Amount
County		235,200		235,200	865.78
Town of	La Bonge	"		"	704.37
Fire Dist.	La Bonge Fire	"		"	736.10
Sp. Dist.	La Bonge Lighting	"		"	67.33
		"			
Ret. School					
	Original amount	X 2%	=	X 7%	
Total					2373.58

Corrected to		Assessed Value	Exemption Amount	Taxable Value	Tax Amount
County		235,200	27,000	208,200	766.39
Town of	La Bonge	"	27,000	208,200	623.51
Fire Dist.	La Bonge Fire	"		235,200	736.10
Sp. Dist.	La Bonge Lighting	"		235,200	67.33
		"			
Ret. School					
	Original Amount	X 2%	=	X 7%	
Total					2193.33

Chargeback

	A342 Allow. For Uncoll. Taxes	+	99.39
	A430 Town of <u>La Bonge</u>	7%	80.86
	A430 Sp. Dist		_____
			_____
	A440 School		_____
Total			180.25

McKinney's Consolidated Laws of New York Annotated  
Real Property Tax Law (Refs & Annos)  
Chapter 50-a. Of the Consolidated Laws  
Article 5. Assessment Procedure  
Title 3. Correction of Assessment Rolls and Tax Rolls (Refs & Annos)

McKinney's RPTL § 554

§ 554. Correction of errors on tax rolls

Effective: June 22, 2010

Currentness

1. The appropriate tax levying body may correct a clerical error, an unlawful entry, or an error in essential fact other than an error in essential fact as defined in paragraph (d) of subdivision three of section five hundred fifty of this title in accordance with the provisions of this section.

2. Whenever it appears to an owner of real property, or any person who would be entitled to file a complaint pursuant to section five hundred twenty-four of this chapter, that a clerical error, an unlawful entry or error in essential fact described in subdivision one of this section is present on the tax roll in regard to his real property, such owner or other person, may, at any time prior to the expiration of the warrant, file an application in duplicate with the county director of real property tax services for the correction of such error.

3. The application for correction of a clerical error, an unlawful entry or error in essential fact pursuant to this section shall be on a form and shall contain such information as prescribed by the commissioner, including any available proof that such error occurred, and shall be available in the offices of all collecting officers and in the office of the county director. For an error in essential fact, the application for correction shall include a copy of the property record card, field book, or other final work product upon which the incorrect assessment was based and a copy of any existing municipal record which substantiates the occurrence of the error. For an unlawful entry as defined in paragraph (a) of subdivision seven of section five hundred fifty of this title, the application for correction shall include a statement by the assessor or by a majority of a board of assessors substantiating that the assessor or assessors have obtained proof that the parcel which is the subject of the application should have been granted tax exempt status; the failure to include such statement shall render the application null and void and shall bar the tax levying body from ordering correction of the tax roll pursuant to this section.

4. (a) The county director, within ten days of the receipt of an application filed pursuant to this section, shall investigate the circumstances of the claimed clerical error, unlawful entry or error in essential fact to determine whether the error exists, and on such investigation he may require and shall receive from any officer, employee, department, board, bureau, office or other instrumentality of the appropriate municipal corporation such facilities, assistance and data as will enable him to properly consummate his studies and investigations hereunder.

(b) Upon completion of such investigation the county director shall immediately transmit a written report of such investigation and his or her recommendation for action thereon, together with both copies of the application, to the tax levying body. If the same alleged error also appears on a current assessment roll, the county director shall also file a copy of such report and recommendation with the appropriate assessor and board of assessment review who shall consider the same to be the equivalent of a petition for correction filed with such board pursuant to section five hundred fifty-three of this title.

5. The tax levying body, at a regular or special meeting, upon the presentation of an application filed pursuant to this section and the written report described by subdivision four of this section, shall:

(a) examine the application and report to determine whether the claimed clerical error, unlawful entry or error in essential fact exists;

(b) reject an application where it is determined that the claimed clerical error, unlawful entry or error in essential fact does not exist by making a notation on the application and the copy thereof that the application is rejected and the reasons for the rejection;

(c) approve an application where it is determined that the claimed clerical error, unlawful entry or error in essential fact does exist by making a notation on the application and the copy thereof that the application is approved and by entering thereon the correct extension of taxes;

(d) make an order setting forth the corrected taxes and directing the officer having jurisdiction of the tax roll to correct such roll;

(e) transmit immediately to the officer having jurisdiction of the tax roll the order and all applications that have been approved;

(f) mail an application that has been rejected to the applicant;

(g) mail a notice of approval of an application that has been approved to the applicant;

(h) file with the records of the tax levying body the copies of all applications.

6. The officer having jurisdiction of the tax roll, upon receipt of the order described in subdivision five of this section, shall immediately correct the tax roll as directed by the order and shall collect the corrected taxes as determined by the tax levying body. The order and approved applications shall be annexed to the tax roll and warrant, or filed therewith in accordance with section fifteen hundred eighty-four of this chapter, by the officer having jurisdiction of the roll and shall become a part thereof.

7. (a) An applicant who files his application with the county director within the period when taxes may be paid without interest, may, if his 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 notice of approval is mailed pursuant to paragraph (g) of subdivision five of this section.

(b) An applicant other than one described in paragraph (a) of this subdivision shall pay interest as prescribed by law on the corrected tax; provided, however, that no additional interest shall be imposed if the corrected amount of the tax is paid within eight days of the date on which the notice of approval is mailed pursuant to paragraph (g) of subdivision five of this section, unless such eight day period would end after the expiration of the warrant, in which case the period for paying the corrected tax without additional interest shall end upon the expiration of the warrant.

8. The powers and duties imposed by this section upon the county director of real property tax services shall be performed by such officer for tax levies for county, city, town, special district and school district purposes except that (a) in the case of counties having the power to assess real property for tax purposes such powers and duties shall be performed by the chief assessing officer or the chairman of the county board of assessors and, (b) in the case of villages, for village tax purposes, such powers and duties shall be performed by the village assessor or the chairman of the village board of assessors; provided, however, that if the village has enacted a local law as provided in subdivision three of section fourteen hundred two of this chapter, the county director shall perform the powers and duties imposed upon such officer by this section on behalf of such village.

9. (a) A tax levying body may, by resolution, delegate to an official who is empowered to authorize payment of bills without prior audit by such body or, in the event there is no official so empowered, to an official responsible for the payment of bills upon audit of the appropriate municipal corporation so designated by it, the authority to perform the duties of such tax levying body, as provided in this section. Such resolution shall only be in effect during the calendar year in which it is adopted and shall designate that such delegation of authority is applicable only where the recommended correction is twenty-five hundred dollars or less, or such other sum not to exceed twenty-five hundred dollars.

(b) Where such resolution is adopted and the recommended correction does not exceed the amount specified in the designating resolution, the county director shall transmit the written report of the investigation and recommendation, together with both copies of the application, to the official designated by the tax levying body. Upon receipt of the written report, the designated official shall follow the procedure which the tax levying body would follow in making corrections, provided, however, where the designated official denies the correction, in whole or in part, such official shall transmit to the tax levying body for its review and disposition pursuant to subdivision five of this section the written report of the investigation and recommendation of the county director, together with both copies of the application and the reasons that the designated official denied the correction. Where the recommendation of the county director is to deny the application or the correction requested is an amount in excess of the amount authorized in the enabling resolution, the county director shall transmit the written report of the investigation and recommendation, together with both copies of the application, to the tax levying body.

(c) On or before the fifteenth day of each month, the designated official shall submit a report to the tax levying body of the corrections processed by such official during the preceding month. Such report shall indicate the name of each recipient, the location of the property and the amount of the correction.

#### Credits

(Added L.1974, c. 177, § 4. Amended L.1975, c. 124, § 7; L.1978, c. 390, § 5; L.1981, c. 773, § 9; L.1983, c. 735, § 12; L.1986, c. 317, §§ 7 to 9; L.1988, c. 160, § 11; L.1997, c. 515, § 1, eff. Sept. 3, 1997; L.2002, c. 616, § 4, eff. Jan. 1, 2003; L.2004, c. 652, § 1, eff. Oct. 26, 2004; L.2010, c. 56, pt. W, § 1, subd. (b), eff. June 22, 2010.)

#### Notes of Decisions (20)

McKinney's R. P. T. L. § 554, NY RP TAX § 554  
Current through L.2014, chapters 1 to 552.

