BUDGET, FINANCE, & PERSONNEL

RESOLUTION NO. 2015073

RE: APPROVAL OF APPLICATION TO CORRECT TAX BILL AND TO ORDER THE LOCAL TAX COLLECTOR TO ISSUE A CORRECTED TAX BILL
APPLICANT: James P. Melanson and Eileen V. Melanson
2 Mockingbird Ct.
Hopewell Jct. NY 12533
ACCOUNT NO.: 132800-6458-03-463348-0000

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

WHEREAS, there is a re-levied school tax bill amount on the tax roll for the Town of East Fishkill for 2014 under the name of James P. Melanson and Eileen V. Melanson , Account No. 132800-6458-03-463348-0000, 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 Town of East Fishkill has made a clerical error in said re-levy amount, 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 January 30, 2015, relating to Account No. 132800-6458-03-463348-0000 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:

Municipality	Assessed Value	Exempt Amt.	Taxable Value	Corrected Tax
County	336,900		336,900	1240.15
Town of East Fishkill	336,900		336,900	1008.84
East Fishkill Fire	336,900		336,900	281.91
East Fishkill Public Lib	336,900		336,900	74.08
			TOTAL:	$2,604.98

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 Uncoll. Taxes		338.55
A440 Wappingers Central School Dist.		4,836.46
	Total	$5,175.01

CA-029-15
RPT/kvh G-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

.egal Description (grid #) 132800-6458-03-463348-0000

)wner's Name James P. and Eileen V. Melanson

Mailing Address 2 Mockingbird Ct. Hopewell Jct, NY 12533

Property Location 2 Mockingbird Ct.

School District Wappingers Central School Dist. Special District _____

Total Assessed Value now on roll 336,900 Corrected to Same

Taxable Assessed Value now on roll 336,900 Corrected to Same

Exempt codes and amounts if applicable

Amount Levied $7,779.99 Should be $2,604.98

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

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

X Subdivision 2, Paragraph H (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: X Incorrect school tax re-levy

Recommendation X **APPROVE APPLICATION** _____ **DENY APPLICATION**

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

A342 $338.55 / A440 (Wappingers Central School Dist) $4,836.46

Investigator Margaret Burns Director Eric [illegible] Date 2/4/2015

RP-554 (9/04)

RECEIVED
2015 JAN 30 PM 1:29
REAL PROPERTY TAX SERVICES

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

APPLICATION FOR CORRECTED TAX ROLL FOR THE YEAR 20 15

Part 1: 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.

James Melanson
Eileen Melanson
1a. Name of Owner

Day(845) 227 6836 Evening( ) same
2. Telephone Number

2 Mockingbird Ct.
Hopewell Jct, NY 12533
1b. Mailing Address

132800-6458-03-463348-0000
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. 05463348

6. Amount of taxes currently billed 7779.99

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

for the following reasons (use additional sheets if necessary): I paid my school taxes on time in the fall and was billed again.

1-28-15
Date

James Melanson
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: 1/30/15 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

2/4/2015
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: $_____

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

Burns, Margaret

From: Claudia Heckert [heckertc@eastfishkillny.org]
Sent: Tuesday, February 03, 2015 10:47 AM
To: Burns, Margaret
Cc: Benedict, Donna; karin.stapleton@wcsdny.org
Subject: Melanson
Attachments: Melanson.pdf; McDonald.pdf

Maggie,

As per our conversation, I'm attaching a copy of the receipt the Melansons were given when they paid their WCSD taxes on September 16, 2014. When entering the bill in our tax system, a transposition was made in the bill number, giving credit in error to bill # 5230, instead of bill # 5320. Unfortunately, the tax amounts were exactly the same, so the error was not noticed until Mr. & Mrs. Melanson brought it to our attention when they noticed the relevy on their 2015 property taxes.

Melanson – Bill # 5320, Grid # 6458-03-463348, 2 Mockingbird Court, Hopewell Junction $4,836.46
Applied incorrectly to:
McDonald – Bill #5230, Grid # 6357-03-356235, 11 Eisenhower Court, Hopewell Junction $4,836.46

A correction to remove the relevy from the Melanson's 2015 property tax bill is necessary.

A relevy of the unpaid tax for the McDonald's 2014 school taxes will also be necessary, possibly as an "omitted" tax on the 2015 school taxes?

I'm attaching both Donna Benedict & Karin Stapleton on this email as well.

Claudia D. Heckert
Receiver of Taxes
Town of East Fishkill
330 Route 376
Hopewell Junction, NY 12533
(845) 221-2160 Office
(845) 221-9654 Fax

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IN PERSON PAYMENT
East Fishkill Town Hall
330 Route 376
Hopewell Junction, NY 12533
Mon - Fri 8:30am - 3:30pm

MAKE CHECKS PAYABLE TO:
Claudia D. Heckert
330 Route 376
Hopewell Junction, NY 12533
PH (845) 221-2160

STATEMENT OF SCHOOL TAXES
WAPPINGERS CENTRAL SCHOOL DISTRICT

Page No.	Roll Sect.	SWIS Code	Bill No.	Sequence No.
1 of 1	1	132800	5320	2958

Fiscal Year	Warrant Dated	Bank Code	Account No.
7/1/2014 to 6/30/2015	8/25/2014		05463348

Estimated State Aid	NYS Tax & Finance School District Code
SCHL 50,286.163	665

Melanson James P
Melanson Eileen V
2 Mockingbird Ct
Hopewell Junction, NY 12533

FOR YOUR INFORMATION

SEE REVERSE SIDE FOR MORE INFORMATION

PROPERTY IDENTIFICATION

PARCEL ID	132800-6458-03-463348-0000
LOCATION	2 Mockingbird Ct
ACREAGE	1.93
SCHOOL	Wappingers CSD
PROPERTY CLASS	210 - 1 Family Res

The assessor estimates the Full Market Value of this property as of July 1, 2013 was:	336,900
The Total Assessed Value of this property is:	336,900
The Uniform Percentage of Value used to establish assessments was:	100.00

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 Services website at http://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf. Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
BASIC STAR	41,990	SCHOOL	41,990				

Taxing Purpose	Total Levy	% Change in Levy from Prior Year *	Taxable Assessed Value or Units (Before STAR)	Rates per $1000 or per Units	Tax Amounts
"HOMESTEAD PARCEL"					
TOWN OF					
East Fishkill					
School Taxes	148,346,390	2.3	336,900.00	16.305900	5,493.46

Your tax savings this year resulting from the New York State School Tax Relief (STAR) Program is : 657.00
Note: This year's STAR tax savings generally may not exceed last year's by more than 2%

PAID
SEP 16 2014

* 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 your tax increase or decrease. The tax levy is the total amount to be raised by property taxes.

Pay By	Penalty Interest	Total Due
[illegible]	1.50	4,836.46
[illegible]	[illegible]	[illegible]

TOTAL TAX DUE: $4,836.46
(Total taxes have been reduced by STAR savings)

Due by: **10/9/2014**
After this date see penalty schedule

Taxes paid by G. Melanson CA CH

IN PERSON PAYMENT	Claudia D. Hecker East Fishkill Town Hall 330 Route 376 Hopewell Junction, NY 12533 Mon - Fri 8:30 AM - 3:00 PM

MAKE CHECKS PAYABLE TO
Claudia D. Hecker
330 Route 376
Hopewell Junction NY 12533
PH: 848-221-2160

STATEMENT OF COUNTY/TOWN TAXES
TOWN OF EAST FISHKILL

Page No.	Pol. Sect.	SWIS Code	Bill No.	Sequence No.
1 of 1		132800	6506	3614
Fiscal Year		Warrant Dated	Bank Code	Account No.
1/1/2015 to 12/31/2015		12/15/2014		05463348
Estimated State Aid				
CNTY 71,758,395		TOWN 1,230,190		

Melanson James P
Melanson Eileen V
2 Mockingbird Ct
Hopewell Junction, NY 12533

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

PARCEL ID	132800-6458-03-463348-0000
LOCATION	2 Mockingbird Ct
ACREAGE	1.93
SCHOOL	Wappingers CSD
PROPERTY CLASS	210 - 1 Family Res

The assessor estimates the Full Market Value of this property as of July 1, 2013 was:	336,900
The Total Assessed Value of this property is:	336,900
The Uniform Percentage of Value used to establish assessments was:	100.00

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 http://www.tax.ny.gov/pdf publications/orots/grievancebooklet.pdf. Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate

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					
County Tax	107,577,694	-0.3	336,900.00	3.681059	1,240.15
Town Tax	10,722,777	3.8	336,900.00	2.994485	1,008.84
East Fishkill Fire	3,074,967	0.3	336,900.00	.836782	281.91
E Fishkill Pub Lib	807,494	2.4	336,900.00	.219875	74.08
Ret 2014 School Tax			0.000		5,175.01

RECEIVED
2015 JAN 30 PM 1:29
REAL PROPERTY TAX SERVICES

* 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 your tax increase or decrease. The tax levy is the total amount to be raised by property taxes.

PENALTY SCHEDULE

Pay By	Amount	Penalty Interest	Total Due
[illegible]	7,779.99	0.00	7,779.99
[illegible]	7,779.99	155.50	7,935.59
[illegible]	7,779.99	233.40	8,013.39

TOTAL TAX DUE: $7,779.99

Due by: 2/28/2015

After this date see penalty schedule

Taxes paid by CASH

Grid Number 2800-6458-03-463348-0000

Name Melanson

On Tax Roll		Assessed Value	Exemption Amount	Taxable Value	Tax Amount
County					1240.15
Town of	East Fishkill				1008.84
Fire Dist.	East Fishkill				281.91
Sp. Dist.	E Fishkill Fire Dist				74.08
Ret. School	4836.46			338.55	5175.01
	Original amount	X 2%	=	X 7%	
Total					7779.99

Corrected to		Assessed Value	Exemption Amount	Taxable Value	Tax Amount
County					1240.15
Town of	East Fishkill				1008.84
Fire Dist.	East Fishkill				281.91
Sp. Dist	E Fishkill Fire				74.08
Ret. School					
	Original Amount	X 2%	=	X7%	
Total					2604.98

Chargeback **A342 Allow. For Uncoll. Taxes** +338.55 (7%) 338.55

A430 Town of _____

A430 Sp. Dist _____

A440 School WCSD 4836.46

Total $ 5175.01