

RESOLUTION NO. 2015110

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

APPLICANT: Russell Sarachek and Libellule Sarachek
945 5th Ave 9G
New York NY 10021

ACCOUNT NO.: 135400-6762-00-820660-0000

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

WHEREAS, there is an assessment on the assessment roll for the Town of Unionvale for 2014 under the name of Russell Sarachek and Libellule Sarachek , Account No. 135400-6762-00-820660-0000 , 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 Unionvale 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 27, 2015, relating to Account No. 135400-6762-00-820660-0000 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	1,100,000		1,100,000	4,049.19
Town of Union Vale	1,100,000		1,100,000	3,545.68
Union Vale Fire	1,100,000		1,100,000	1,492.18
			TOTAL:	\$9,087.05

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	\$ 1,832.44
A430 Town of Union Vale	1,604.57
A430 Union Vale Fire (UF033)	<u>675.28</u>
Total	\$ 4,112.29

CA-059-15
CEB/kvh G-194
03/10/15

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 13th day of April 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 13th day of April 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

Dutchess County Real Property Tax Service Agency

COE Investigating Report

Legal Description (grid #) 135400-6762-00-820660-0000

Owner's Name Russell and Libellule Sarachek

Mailing Address 945 5th Ave 9G New York NY 10021

Property Location 87 Norris Rd.

School District Millbrook Central School Dist. Special District _____

Total Assessed Value now on roll 1,597,800 Corrected to 1,100,000

Taxable Assessed Value now on roll 1,597,800 Corrected to 1,100,000

Exempt codes and amounts if applicable

Amount Levied \$13,199.34

Should be \$9,087.05

Tax Bill Paid? ___ yes no

Verified with assessor? yes ___ no

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

- Subdivision 2, Paragraph A (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.

A342 \$1,832.44 / A430 (T/O Unionvale) \$1,604.57 / A430 (Unionvale Fire UF033) \$675.28

Investigator Margaret Burns Director Eric Gabe Date 3/11/2015



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

APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 2015

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.

Russell & Libellule Sarachek
1a. Name of Owner

Day (646) 2395796 Evening ()
2. Telephone Number

945 5th Avenue #96

87 Norris Road

New York, NY 10021
1b. Mailing Address

Town of Union Vale
3. Parcel Location (if different than 1b.)

4. Description of real property as shown on taxroll or tax bill (include tax map designation) 6762-00-820660

5. Account No. 18820660 6. Amount of taxes currently billed \$13,199.34

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

for the following reasons (use additional sheets if necessary): As per attached form RP553:
the assessment is incorrect and therefore tax amount is incorrect

2/27/15
Date

L. Flipo Sarachek
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: 2/27/15 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

3/18/2015
Date

[Signature]
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

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 Union Vale,

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

Grid # 135400-6762-00-820660

Owned by Russell & LLibellule Sarachek

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

Town/City of Union Vale

School District of 135801 Millbrook

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.

Consent judgment assessment was not entered on the 2014 tax roll resulting in a incorrect tax bill.

Assessment was: \$1,597,800 Should Be: \$1,100,000

Exemption was: \$0.00 Should be: \$0.00

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 2-27-2015 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



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 Union Vale (assessing unit) FOR
CORRECTION OF THE 2014 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 Union Vale will convene at
Time (a.m./p.m.) on 7/8/2014 at 249 Duncan Rd. LaGrangeville, NY 12640 for the purpose of acting on
Date Location
the Assessor's or Board of Assessor's petition (see below) to correct the 2014 final assessment roll.
Year

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

Russell & Libelleule Sarachek

1a. Name of Owner

Day ()

Evening ()

2. Telephone Number

87 Norris Road, Verbank, NY 12585

1b. Mailing Address

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

1c. E-mail Address (optional)

6762-00-820660

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 734,500

Total Value 1,597,800

Exempt Value 1,597,800

6b. Entry on final assessment roll should be:

Land Value 500,000

Total Value 1,000,000

Exempt Value 1,000,000

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

Clerical error, as defined in Sec. 550 (2), para. A

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) Agreement previous to signing of consent judgement was made but change was not made on the roll.

(Use additional sheets if necessary)

I, Robert Iaft

Union Vale, Assessor or designated member of the majority of the Board of Assessors of the Union Vale, hereby petition the Board of Assessment Review to correct the 2014 final assessment roll as indicated above.

Assessing Unit

7/8/2014

Date

Assessor's signature

REAL PROPERTY TAX SERVICES

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To be completed by CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:

Final assessment (to be included on verified statement of changes)\$ 1,000,000

REMARKS:

12/08/2014
Date

[Signature]
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;
- (h), (i) [not applicable to final assessment rolls].

REAL PROPERTY TAX SERVICES

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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.

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.2015, chapters 1 to 13