

RESOLUTION NO. 2015111

RE: APPROVAL OF APPLICATION FOR REFUND OF REAL PROPERTY TAXES AND TO AUHORIZE A CHARGE-BACK BY THE COMMISSIONER OF FINANCE

APPLICANT: Wing Road, LLC
120 E. 81st St. #3E
New York, NY 10028
ACCOUNT NO.: 135889-6767-00-562186-0000

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

WHEREAS, there is an assessment on the assessment roll for the Town of Washington for 2014 under the name of Wing Road LLC, account no. 135889-6767-00-562186-0000;

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

WHEREAS, pursuant to Section 556 of the Real Property Tax law, the County Director of the Real Property Tax Service Agency has investigated this claim, and has found that the local tax assessor in the Town of Washington 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 24, 2015 relating to account no. 135889-6767-00-562186-0000for a refund is hereby approved, and be it further

RESOLVED, that the Commissioner of Finance is authorized, empowered and directed to issue a tax refund to the applicant in the amount of \$6,435.58 and to charge-back the erroneous taxes on next year's levy as follows:

A342	Allowance for Uncollectible Taxes	\$1,417.35
A430	Town of Washington	450.04
A430	Millbrook Library	25.50
A430	Washington Fire Prot.	107.62
A440	Millbrook CSD	<u>4,435.07</u>
	TOTAL:	\$6,435.58

and be it further

RESOLVED, that the Clerk of the County Legislature be and she hereby is authorized, empowered and directed to mail a copy of the approved application and this resolution to the applicant.

CA-055-15
CEN/MB/kvh G-0194
3/10/15

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 #) 135889-6767-00-562186-0000

Owner's Name Wing Road LLC

Mailing Address 120 E 81st St #3E New York NY 10028

Property Location 129 Wing Rd.

School District Millbrook Central School Dist. Special District _____

Total Assessed Value now on roll 795,700 Corrected to 495,000

Taxable Assessed Value (Prior to Star) now on roll 795,700 Corrected to 495,000

Exempt codes and amounts if applicable _____

Amount Levied \$17,029.56 Should be \$10,593.98

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 partial refund of the 2014/15 Cnty/Town tax bill be approved**

A342 \$1,417.35 / A430 (T/O Washington) \$450.04 / A430 (Millbrook Lib) \$25.50

A430 (Washington Fire WF037) \$107.62 / A440 (Millbrook CSD) \$4,435.07

Investigator Margaret Burns Director Eric Cohen Date 2/24/2015



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

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 14 and 2015

RECEIVED
2015 FEB 24 PM 9:35
REAL PROPERTY
TAX SERVICES

Part 1: 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 of the parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Wing Road LLC
1a. Name of Owner
~~85 Kennet Road~~ 120 E. 81 Street # 3E
~~Wassaic NY 12592~~ New York, NY 10028
1b. Mailing Address
Day (845) 677 2600 Evening ()
2. Telephone Number
129 Wing Road, Millbrook NY
3. Parcel Location (if different than 1b.)

1c. E-mail Address (optional)
135889-6767-00-562186-0000 129Wing Road, Town of Washington One family Residence

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. 20562186 6a. Amount of taxes paid or payable 17,029.56 6b. Date of payment (if paid) 2/23/15
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2014 and 2015 by Town of Washington *
for the following reasons (use additional sheets if necessary): (Tax levying body)

* and Millbrook Central School District. Property assessment had been reduce by stipulation for the 2104 roll.(see att)
* Insert name of village, county, city, school district; town in Westchester County

2/23/15 Date John Tucker 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: 2/24/2015 Date warrant annexed: 12/15/14

Last day for collection of taxes without interest: 2/28/15

Recommendation: Approve application* Deny Application
2/24/2015 Date [Signature] Signature of Official

* 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 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



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

RP-524 (3/09)

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 14

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR Washington
(city, town village or county)

PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)	2. Mailing Address of owner(s)
<u>Wing Road LLC</u>	<u>101 Strever Farm Road</u>
<u>Day no. ()</u>	<u>Pine Plains, New York 12567</u>
<u>Evening no. ()</u>	<u>Email (optional)</u>

3. Name, address and telephone no. of representative of owner, if representative is filing application.
(if applicable, complete Part Four on page 4.)

Shawn B. Pratt, Esq. PO BOX 1238, Millbrook, New York 12545; Phone: (845) 677-2600 Fax: (845) 677-2603

4. Property location

<u>129 Wing Road</u>	Street Address	_____	Village (if any)
<u>Washington</u>	City/Town	<u>Dutchess</u>	County
		<u>Millbrook CSD</u>	School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot 6767-00-562186

Type of property: Residence X Farm _____ Vacant land _____
 Commercial _____ Industrial _____ Other _____

Description: Uninhabitable house on 5 acres

6. Assessed value appearing on the assessment roll:

Land \$ 150,000 Total \$ 795,700

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$ 425,000.00

PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

- 1. Purchase price of property: * original contract of Sale \$425,000 (12/15/13) \$450,000
 - a. Date of purchase: 3/21/14
 - b. Terms Cash Contract Other (explain)
 - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): none
 - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt):

- 2. Property has been recently offered for sale (attach copy of listing agreement, if any):
When and for how long: years on market
How offered: MLS Asking price: \$ 425,000.00

- 3. Property has been recently appraised (attach copy): When: By Whom:
Purpose of appraisal: Appraised value: \$

- 4. Description of any buildings or improvements located on the property, including year of construction and present condition:

See Broker's letter attesting to poor condition

- 5. Buildings have been recently remodeled, constructed or additional improvements made:
Cost \$
Date Started: Date Completed:
Complainant should submit construction cost details where available.

- 6. Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.

- 7. Additional supporting documentation (check if attached).

*Broker's Letter

* Original Contract of Sale

PART THREE: GROUNDS FOR COMPLAINT

A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
 - a. The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
 - b. The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at 100 % of full value based on one or more of the following (check one or more):
 - a. The latest State equalization rate for the city, town or village in which the property is located is 100 %.
 - b. The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence %.
 - c. Statement of the assessor or other local official that property has been assessed at 100 %.
 - d. Other (explain on attached sheet).
3. Value of property from Part one #7 \$425,000
4. Complainant believes the assessment should be reduced to \$425,000

B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. The assessed value exceeds the full value of the property.
 - a. Assessed value of property \$795,700
 - b. Complainant believes that assessment should be reduced to full value of (Part one #7) \$425,000
 - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
 - a. Specify exemption (c.g., senior citizens, veterans, school tax relief [STAR])
 - b. Amount of exemption claimed \$
 - c. Amount granted, if any \$
 - d. If application for exemption was filed, attach copy of application to this complaint.
3. Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
 - a. Transition assessment \$
 - b. Transition assessment claimed \$

C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
2. Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. Property cannot be identified from description or tax map number on the assessment roll.
5. Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- Class designation on the assessment roll:
1. Complainant believes class designation should be
 2. The assessed value is improperly allocated between homestead and non-homestead real property.
- | | Allocation of assessed value on assessment roll | Claimed allocation |
|----------------|---|--------------------|
| Homestead | \$ | \$ |
| Non -Homestead | \$ | \$ |

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, John Tinker of Wing Road LLC, as complainant (or officer thereof) hereby designate Shawn B. Pratt, Esq. to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Washington for purposes of reviewing the assessment of my real property as it appears on the 2014 (year) tentative assessment roll of such assessing unit.

5/21/2014
Date

John Tinker
Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

5/21/2014
Date

John Tinker
Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the 2014 (year) assessment roll: Land \$ _____ Total \$ 495,000.00
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Shawn B. Pratt
Complainant or representative

W. James Tye
Assessor

5/21/14
Date

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

- | | |
|--|--|
| <input type="checkbox"/> Unequal assessment | <input type="checkbox"/> Excessive assessment |
| <input type="checkbox"/> Unlawful assessment | <input type="checkbox"/> Misclassification |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment |

Reason: _____

Vote on Complaint

- | | | | |
|---|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> All concur | <input type="checkbox"/> against | <input type="checkbox"/> abstain | <input type="checkbox"/> absent |
| <input type="checkbox"/> All concur except: _____ | Name | <input type="checkbox"/> against | <input type="checkbox"/> abstain |
| | Name | <input type="checkbox"/> against | <input type="checkbox"/> abstain |

Decision by

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount	\$ _____	\$ _____	\$ _____
Taxable assessment	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):
 Homestead \$ _____ \$ _____ \$ _____
 Non-homestead \$ _____ \$ _____ \$ _____
 Date notification mailed to complainant _____

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 § 556

§ 556. Refunds and credits of taxes

Effective: June 22, 2010
Currentness

1. (a) Pursuant to the provisions of this section, an appropriate tax levying body may refund to any person the amount of any tax paid by him or her, or portion thereof, as the case may be, or may provide a credit against an outstanding tax (i) where such tax was attributable to a clerical error or an unlawful entry and application for refund or credit is made within three years from the annexation of the warrant for such tax, or (ii) where such tax was attributable to 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, and such application for refund or credit is made within three years from the annexation of the warrant for such tax.

(b) For each year for which a refund or credit is granted pursuant to the provisions of this section by reason of the existence of an unlawful entry as defined by paragraph (b) of subdivision seven of section five hundred fifty of this title, the assessor of the assessing unit in which the subject real property is actually located, but has been omitted from the assessment and tax rolls of such assessing unit, or a school district or special districts located therein, shall have the authority to enter such real property on the current assessment roll in accordance with the provisions of section five hundred fifty-one of this title, notwithstanding any time limitation contained in such section.

2. (a) Whenever it appears to a person who has paid a tax that such tax, or a portion thereof, was attributable to an unlawful entry, a clerical error, or an error in essential fact, as described in subdivision one of this section, such person may file an application in duplicate, including any available proof of the error, with the appropriate county director of real property tax services for a refund of such tax, or portion thereof, as the case may be.

(b) Whenever it appears to a person who is an owner of a parcel which is subject to an outstanding tax, that such tax, or a portion thereof, was attributable to an unlawful entry, a clerical error, or an error in essential fact, as described in subdivision one of this section, such person may file an application in duplicate, including any available proof of the error, with the appropriate county director of real property tax services for a credit of such tax, or portion thereof.

(c) 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 directing a refund or credit of taxes pursuant to this section.

3. The application for a refund or credit pursuant to this section shall be on a form and shall contain such information as prescribed by the commissioner and shall be available in the offices of all collecting officers and in the office of the county director.

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 unlawful entry, clerical error 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 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 in subdivision four of this section, shall:

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

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

(c) approve an application where it is determined that the claimed unlawful entry, clerical error or error in essential fact does exist by making a notation on the application and the duplicate copy thereof that the application is approved and by entering thereon the amount of the refund to be paid or outstanding tax to be credited;

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

(e) mail an application that has been approved to the applicant.

6. (a) The amount of any tax refunded or credited pursuant to this section shall be a charge upon each municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so refunded. Amounts so charged to cities, towns and special districts shall be included in the next ensuing tax levy.

(b) In raising the amount of a refund or credit pursuant to this section of a relieved school tax the appropriate tax levying body shall charge back against the school district which levied such tax the amount of the refund or credit which shall not exceed the amount paid by the county treasurer to such school district upon the return of such tax. The amount so charged against such

school district shall be deducted by the county treasurer and withheld from any moneys which shall become payable by him to such school district by reason of taxes which shall thereafter be returned to him by such school district. No such charge shall be made by the county legislative body against a school district unless ten days' notice thereof by mail has been given to the school authorities thereof. Notice that such deduction will be made shall thereafter be given by the county treasurer in writing to such school authorities on or before the first day of May prior to the making of such deduction.

7. The powers and duties imposed by this section upon the county director of real property tax services shall be performed by such officer for taxes levied 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.

8. (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 refund or credit 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 refund or credit 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 refunds, provided, however, where the designated official denies the refund or credit, 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 refund or credit. Where the recommendation of the county director is to deny the application or the refund or credit requested is in 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 refunds or credits 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 refund or credit.

(d) In no case shall the total sum of such refunds or credits approved by the designated official exceed the amount appropriated therefor by the tax levying body.

9. In the event that an appropriation for a refund authorized pursuant to this section is included in the annual budget next adopted after approval of such refund, interest shall be added to such refund computed from the date that the application is approved pursuant to subdivision five or eight of this section.

10. When a portion of an outstanding tax has been credited pursuant to this section, any interest and penalties that have been imposed thereon shall be reduced to the extent that such interest and penalties were attributable to the credited portion of the tax, and no additional interest and penalties 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 (e) of subdivision five of this section.

Credits

(Added L.1974, c. 177, § 4. Amended L.1975, c. 124, § 8; L.1976, c. 634, § 2; L.1978, c. 390, § 6; L.1980, c. 753, § 4; L.1983, c. 735, § 13; L.1984, c. 383, § 1; L.1986, c. 317, §§ 10, 11; L.1988, c. 160, § 12; L.1993, c. 383, § 1; L.1997, c. 515, § 2, eff. Sept. 3, 1997; L.1999, c. 262, § 1, eff. July 13, 1999; L.2002, c. 616, § 5, eff. Jan. 1, 2003; L.2004, c. 652, § 2, eff. Oct. 26, 2004; L.2010, c. 56, pt. W, § 1, subd. (b), eff. June 22, 2010.)

Notes of Decisions (155)

McKinney's R. P. T. L. § 556, NY RP TAX § 556
Current through L.2015, chapters 1 to 13

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