

RESOLUTION NO. 2015207

RE: APPROVAL OF APPLICATION FOR REFUND OF REAL PROPERTY TAXES AND TO AUTHORIZE A CHARGE-BACK BY THE COMMISSIONER OF FINANCE:
APPLICANT: Raquel N. Roman and Ismael Roman Jr.
PO Box 2834
Poughkeepsie NY 12603
ACCOUNT NO.: 134689-6262-02-482769-0000

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

WHEREAS, there is a misclassification of a property on the assessment roll for the Town of Poughkeepsie for 2013 under the name of Raquel N. Roman and Ismael Roman Jr. , Account No. 134689-6262-02-482769-0000, 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 error in essential fact, and

WHEREAS, pursuant to Section 556 of the Real Property Tax Law, the County Director of Real Property has investigated this claim and has found that the Town the local tax assessor in the Town of Poughkeepsie has made a error in essential fact on said assessment roll , 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 error in essential fact does exist, now, therefore, be it

RESOLVED, that the application received July 8, 2015, relating to Account No. 134689-6262-02-482769-0000 for 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 \$6,735.49 and to charge-back the erroneous taxes on next years levy as follows:

A342 Allowance for Uncollectible Taxes	\$ 253.36
A430 Town of Poughkeepsie	2,443.14
A430 Consolidated Light (CL057)	86.12
A430 Poughkeepsie Library (GL000)	333.41
A440 Arlington CSD	<u>3,619.46</u>
Total	\$6,735.49

and be it further

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

CA-124-15
MB/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 10th day of August 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 10th day of August 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

Dutchess County Real Property Tax Service Agency
COE Investigating Report

Legal Description (grid #) 134689-6262-02-482769-0000

Owner's Name Raquel N. and Ismael Roman Jr.

Mailing Address PO Box 2834 Poughkeepsie NY 12603

Property Location 124 Bedell Rd.

School District Arlington Central School Dist Special District _____

Total Assessed Value now on roll 568,500 Corrected to Same

Taxable Assessed Value now on roll 568,500 Corrected to Same

Exempt codes and amounts if applicable

Amount Levied \$28,993.20 Should be \$22,257.71

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

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

- Subdivision 2, Paragraph ___ (clerical error)
- Subdivision 3, Paragraph F (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 2013/14 Cnty/Town tax bill be approved.

Investigator Margaret Burns Director Eric Jackson 7/15/2015

Dutchess County Real Property Tax Investigative Report for Approval of an Application for Refund of Taxes

Date: July 13, 2015
Name of Applicant: Roman, Ismael
Parcel ID: 134689-6262-02-482769-0000
Location: 124 Bedell Rd., Poughkeepsie, NY 12603

Property owner has requested tax refunds based on following claimed error:

That there was an "Error in Essential Fact" in that the parcel was designated as being in the Non-Homestead class and should have been designated as Homestead, which would have resulted in the application of lower tax rates for Town and School purposes.

The claimed error is for the 2012, 2013, and 2014 assessment/tax rolls. The applicant claims that although the assessment rolls indicated that the building held four dwelling units, the structure had only three, and was therefore "misclassified." RPTL §1901(13) dictates that one, two, and three family dwellings are in the "Homestead," class. All property not specifically defined as Homestead, including dwellings containing more than three units, is classified "Non-Homestead." The property owner provided an Order to Remedy Violation issued by the town's building inspector, which indicated that the house had an apartment added to the attic, and another added in the basement. The Order clearly calls the structure a three-family structure. The assessor has stated, however, that a fourth dwelling unit existed in a former garage space, which was not identified in the original Order. This finished area was adjacent/attached to the main structure.

The assessor has supplied another Order To Remedy Violation issued by the Building Department, along with an architect's floor plan, for a studio apartment in addition to the other three dwelling units. That would have made the structure a four-unit building, which would be correctly classified as Non-Homestead. Subsequently, the property owner provided yet another document from the building inspector showing that the structure did not have a dwelling unit in the garage area. This was based upon the physical inspection by the Building Inspector. That document was dated June 17, 2015, well after the tax status date of all of the assessment roll years in question. During a phone call to the building inspector, Mr. Bruce Flower indicated the "office" area did have all of the amenities of a studio apartment, but that he did not believe that the passageway between the office area and the main house was ever sealed, which he indicated would have been required to call the area an apartment. The Assessor, the Building Inspector, and the property owner all agree that no

inspection of the office area was done at the time of the inspection that resulted in the initial Order to Remedy Violation.

Despite the assessor's contention that a fourth unit existed, there is no documentation from any party indicating they had seen it, and there is documentation from the building department to support the contention that there were only three units in the dwelling. Based on available documents, and the absence of proof to the contrary: The request for a refund of taxes based on a misclassification should be granted.

 7/13/2015

Eric Axelsen, IAO, CCD
Director of Real Property Tax services.



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

RP-556 (1/06)

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 13/14

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 that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Ismael E Raguez Roman Day (815) 616-3105 Evening ()
1a. Name of Owner 2. Telephone Number

124 Bedell Rd
1b. Mailing Address

Poughkeepsie NY 12603
3. Parcel Location (if different than 1b.)

romanj69@gmail.com
1c. E-mail Address (optional)

134689-6262-02-482769-0000
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. _____ 6a. Amount of taxes paid or payable _____ 6b. Date of payment (if paid) _____
(as appears on tax bill)

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

RECEIVED

2015 JUL -8 PM 1:41

REAL PROPERTY TAX SERVICES

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

7/8/15 Date
[Signature] 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: 7/8/15 Date warrant annexed: 12/16/13
Last day for collection of taxes without interest: 2/25/15 Paid

Recommendation: Approve application* Deny Application
7/13/2015 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

TO THE DIRECTOR OF REAL PROPERTY TAX SERVICES:

I, Kathleen D. Taber, Assessor of the Town of Poughkeepsie, Dutchess County do hereby certify that the real property owned by

Roman, Ismael & Raquel Grid 6262-02-482769-0000

shown of the 2012 to 2014 Tax Rolls of the Town of Poughkeepsie/

School District of Arlington School and assessed in the amounts of

598000 and 568500 and the property class classification of 411 is correct.

Therefore, I hereby do/do-not support a recommendation of the Director of Real Property Tax that a new bill or refund be issued for above said parcel.

Attached is documentation for the investigation of the report.

6/15/2015
DATE

Kathleen D. Taber
ASSESSOR

TOWN OF POUGHKEEPSIE

DOCUMENTATION REQUESTED

- exemption application
- Property record card
- Tax Bill
- Other _____
- assessor work book
- verified statement from BAR
- Paid Tax Bill

Sometime in 2011 after final roll- We were notified by two appraisers that this property had 3 apartments rented with the **main house Occupied by owner**. 1st and 2nd floor (owner occupied) **Attic-** 3rd Floor converted to apartment 2 BR ,kitchen, bath, Living and dining room: **Basement apartment** - 1BR' Kitchen, bath/laundry, living room. There is a playroom used by owner(?) and 2 more BRs. There was a **studio** with Kitchenette between the 2 car and 1 car attached garages. There was no final CO on the house. When I changed parcel from a 210 to a 411, for 2012, the owner did come in and ask why. I informed him of the above conversation with apprasiers and requested an inspection but none was

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REAL PROPERTY
TAX SERVICES

allowed. (Floor plan attached). A grievance was never filed by him in 2012, 2013 or 2014 . Only this year when he had to remove all units. (with multiple Tickets issued)was when he filed a grievance. A building Permit #20150206 (attached) to correct issues was not taken out until Feb 11, 2015 and issued Mar 6th 2015 by the Building dept and inspected for final 4/15/2015.

The Building dept was notified in 2012. and an Inspection was done but they were not shown the studio apt between the garages. There were two many other violations they were concerned about. I was just informed by Building(6/19/15) they were still never shown the studio area under the above BP 0206. A order to remedy violation was sent to the owner 6/17/15 for the Studio Apt(see attached)

The Property was in Roman Realty Management Inc. in 2011 until Sept 17/ 2013, when it was transferred into Roman, Raquel N.

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REAL PROPERTY
TAX SERVICES

BUILDING DEPARTMENT

TOWN OF POUGHKEEPSIE

ONE OVEROCKER ROAD

POUGHKEEPSIE, NY12603

Phone: (845) 485-3655

Fax: (845) 486-7881

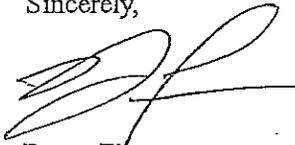
June 25, 2015

Ismael Roman, Jr.
124 Bedell Rd.
Poughkeepsie, NY 12603

Dear Mr. Roman,

On June 17, 2015 I was informed of an additional apartment added to your home on the first floor off of the kitchen. Today I inspected the area in question and is still arranged as per the original building permit plans which are on file. This letter is to confirm the violation has now been removed.

Sincerely,



Bruce Flower
Deputy Building Inspector

Cc; Sara Davis
Kathleen Taber

APPEARANCE TICKET

Zoning Administrator

2008

TOWN OF POUGHKEEPSIE, NEW YORK

Date: September 29, 2014

To: Samuel Rodda

Address: 124 Bedford Road

Poughkeepsie NY 12503

YOU ARE HEREBY DIRECTED TO APPEAR in Town of Poughkeepsie

Justice Court, 17 Tucker Drive, Town of Poughkeepsie, NY, on the 15th

day of August 2014 at 4:30 AM/PM to answer a charge

of violating:

Local Law Chapter 210 Section 210-14

Establishing a Family

Violative of State Family

Law Chapter 210-14

Code of the town of Poughkeepsie, State of New York

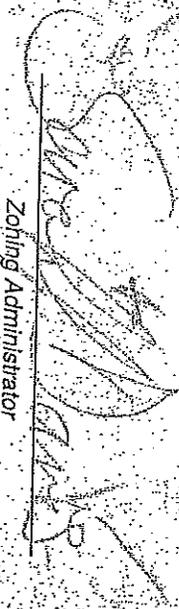
on premises situated 124 Bedford Road

Grid No. 6208-02-482769

on the 29 day of September 20 14

A plea of guilty to this charge is equivalent to a conviction after trial. Please be advised that you have the right to request a copy of an information supporting the charge.

YOUR FAILURE TO APPEAR MAY RESULT IN THE ISSUANCE OF A WARRANT FOR YOUR ARREST.



Zoning Administrator

REAL PROPERTY TAX SERVICES

2015 JUN 10 AM 11:03

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2013/14

2014 Town Detail Report

SWIS S/B/L 134689 6262-02-482769-0000
OWNER ROMAN RAQUEL N
 ROMAN ISMAEL JR
ADDRESS 124 BEDELL RD

MAILING ADDRESS 46 CANNON ST
 POUGHKEEPSIE NY 12603

MUNICIPALITY POUGHKEEPSIE
SCHOOL DISTRICT ARLINGTON CENTRAL

PARCEL TYPE 411, Apartment
ROLL SECTION 1
PARCEL DIMENSIONS Acreage = 5.99

BANK CODE
ACCOUNT NUMBER
LAND VALUE 155,500
TOTAL VALUE 568,500
PAID DATES 1st 2nd 3rd

TAX INFORMATION

BILL #: 009886
PROPERTY TAXES - **NON-HOMESTEAD PARCEL**

DETAILS

Tax Item	Total Tax Levy	Prior Year(+/-)	Taxable Assessed Value/Units	Rates per \$1000 or Unit	Tax Amount
Town Outside Tax	\$22,156,548	2.9%	568,500.00	8.905239	\$5,062.63
County Tax	\$107,939,388	1.9%	568,500.00	3.649623 ✓	\$2,074.81
Arlington Fire			568,500	5.546731	\$3,153.32
Consolidated Light			568,500	0.357405	\$203.18
Pok Lib District			568,500	1.372671	\$780.36
Ret 2013 School Tax				1	\$17,522.20
Town Wide Wat Imp			4600	0.036384	\$167.37
Townwide Drain Imp			4000	0.007333	\$29.33
Total:					\$28,993.20

2013 School Detail Report

SWIS S/B/L 134689 6262-02-482769-0000
 OWNER ROMAN REALTY MANAGEMENT INC
 ADDRESS 124 BEDELL RD

MAILING ADDRESS PO BOX 2834
 POUGHKEEPSIE NY 12603

MUNICIPALITY POUGHKEEPSIE
 SCHOOL DISTRICT ARLINGTON CENTRAL

PARCEL TYPE 411, Apartment
 ROLL SECTION 1
 PARCEL DIMENSIONS Acreage = 5.99

BANK CODE
 ACCOUNT NUMBER

LAND VALUE 155,500
 TOTAL VALUE 568,500
 PAID DATE

TAX INFORMATION

BILL #: 003221

PROPERTY TAXES - ~~NON~~-HOMESTEAD PARCEL**

DETAILS

Tax Item	Total Tax Levy	Prior Year(+/-)	Taxable Assessed Value/Units	Rates per \$1000 or Unit	Tax Amount
School Taxes	\$130,825,835	2%	568,500.00	28.805429	\$16,375.89
Total:					\$16,375.89

022438747 12,792,43

**** Note: Amount displayed is from your ORIGINAL TAX BILL and does not include penalties and additional charges.**

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