

RESOLUTION NO. 2015208

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

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 2014 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 554 of the Real Property Tax Law, the County Director of Real Property has investigated this claim and has found that 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 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	568,500		568,500	2,092.68
Town of Poughkeepsie	568,500		568,500	2,829.99
Arlington Fire	568,500		568,500	3,351.25
Consolidated Light	568,500		568,500	121.06
Poughkeepsie Library	568,500		568,500	465.67
Townwide Water Imp.	4,600 units		4,600 units	167.89
Townwide Drain Imp.	4,000 units		4,000 units	29.57
Returned School				14,255.43
			TOTAL	\$23,313.54

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	\$ 267.75
A430 Town of Poughkeepsie	2,419.62
A430 Consolidated Light (CL057)	86.37
A430 Poughkeepsie Library (GL000)	337.08
A440 Arlington Central School Dist.	<u>3,824.96</u>
Total	\$6,935.78

CA-125-15
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 \$30,249.32 Should be \$23,313.54

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 corrected 2014/15 Cnty/Town tax bill be approved.

Investigator Margaret Burns Director Eric Johnson 7/17/2013

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 AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 20 17/15

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.

Ismael & Raquel Roman
1a. Name of Owner
Day (S/T) 616-3105 Evening ()
2. Telephone Number

124 Bedell Rd
Poughkeepsie NY 12603
1b. Mailing Address
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. _____ 6. Amount of taxes currently billed _____
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): _____

7/8/15
Date
[Signature]
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: 7-8-15 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
7/13/2015
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

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2015 JUL -8 PM 1:11
REAL PROPERTY
TAX SERVICES

Part IV. For use by COLLECTING OFFICER:

Payment may be made without interest and penalties ONLY if (1) the application has been filed with the County Director during the period when taxes may be paid without interest (see "Date application received" in Part II of this form) AND (2) the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part III of this form). If either of these conditions is not satisfied, interest and/or penalties must be paid on the corrected tax.

Order from tax levying body received:

Corrected tax due: \$ _____
Interest and penalties (if applicable): \$ _____
Total corrected tax due: \$ _____

_____ Date

Tax roll corrected:

_____ Date

Tax bill corrected:

_____ Date

Application and Order annexed to tax roll:

_____ Date

Payment of corrected tax received:

_____ Date

Date

Signature of Collecting Officer

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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2015 JUN 24 AM 11:29
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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2015 JUN 24 AM 11:29
REAL PROPERTY
TAX SERVICES

BUILDING DEPARTMENT

TOWN OF POUGHKEEPSIE

ONE OVERROCKER ROAD

POUGHKEEPSIE, NY 12603

Phone: (845) 485-3655

Fax: (845) 486-7881

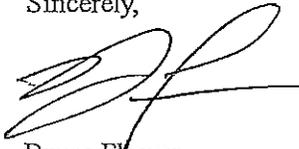
June 25, 2015

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

TOWN OF POUGHKEEPSIE, NEW YORK

2008

Date

To: Alvin J. Koppelman

Address:

134 Bedford Road
Poughkeepsie NY 12603

YOU ARE HEREBY DIRECTED TO APPEAR in Town of Poughkeepsie

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

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

of violating:

Local Law Chapter 210 Section 210-14

Establishments & Family

Use Within State & Family

Group Use

Code of the town of Poughkeepsie, State of New York.

on premises situated 134 Bedford Road

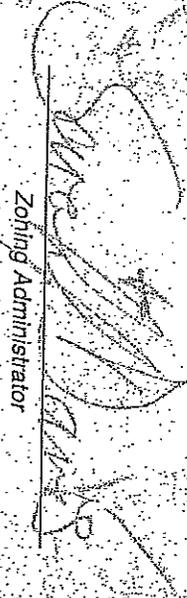
Grid No. 6268-02-482769

on the 29 day of September 2014

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

RECEIVED
2015 JUN 10 AM 11:03
REAL PROPERTY
TAX SERVICES

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

REF:

124 BEDELL RD

POUGHKEEPSIE, NY 12603

TAX YEAR 2014-2015 SCHOOL YEAR

REASON FOR FILING: THE HOME CLASSIFICATION WAS CHANGED FROM 210 (1 FAMILY) TO 411 (4 FAMILY). THIS CAUSED 124 BEDELL TO GO FROM HOMESTEAD TO NON-HOMESTEAD. THE VIOLATIONS ISSUED BY THE BUILDING AND ZONING DEPARTMENT CALLED FOR AN ILLEGAL APARTMENT IN THE ATTIC AND AN ILLEGAL APARTMENT IN THE BASEMENT. THE HOME WAS A 3 FAMILY NOT A 4 WHICH MEANS THAT 124 BEDELL WAS STILL A HOMESTEAD PROPERTY. THE APARTMENTS HAVE BEEN REMOVED AND ON THE LEGAL USAGE IS BACK TO A 210 (1) FAMILY.


ISMAEL ROMAN JR.

OWNER

2014/15
JTF

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	COUNTY	TOWN
6261-01-282739-0000	66 Overcocker Rd 210 1 Family Res Arlington CSD 134601 0.34 AC	70,000 173,000	County Tax Town Outside Tax 999Y2 Townwide Drain Imp AF024 Arlington Fire AS0F5 Arlington Sewer Main CL057 Consolidated Light GL000 Pok Lib District TWOK3 Town Wide Wat Imp	173,000 173,000 1,000.00 UN C 173,000 TO 1,000.00 UN M 173,000 TO 173,000 TO 1,000.00 UN C	BILL 9903 636.82 861.19 7.39 1,019.82 141.66 36.84 141.71 36.50 2,881.93** 08/31/15 960.64 ***** 6262-02-482769-0000 ***** BILL 9904 2,092.68 5,249.61 29.57 3,351.25 207.43 802.75 167.89 18,348.14 30,249.32** 08/31/15 10,083.10 ***** ACCT 14370285 ***** BILL 9905 577.93 781.55 7.39 925.50 33.43 128.60 36.50 24.20 2,515.10** 08/31/15 838.36 *****
6262-02-482769-0000	124 Bedell Rd 411 Apartment Arlington CSD 134601 5.99 AC (s) ACRES 5.99 EAST-0624820 NRTH-0627940 DEED BOOK 22013 PG-4869 FULL MARKET VALUE	155,500 568,500	County Tax Town Outside Tax 999Y2 Townwide Drain Imp AF024 Arlington Fire CL057 Consolidated Light GL000 Pok Lib District TWOK3 Town Wide Wat Imp ZH001 Ret 2014 School Tax	568,500 568,500 4,000.00 UN C 568,500 TO 568,500 TO 568,500 TO 4,600.00 UN C 18,348.14 MT	BILL 9904 2,092.68 5,249.61 29.57 3,351.25 207.43 802.75 167.89 18,348.14 30,249.32** 08/31/15 10,083.10 ***** ACCT 14370285 ***** BILL 9905 577.93 781.55 7.39 925.50 33.43 128.60 36.50 24.20 2,515.10** 08/31/15 838.36 *****
6260-03-370285-0000	8 Pine Tree Dr Wappingers CSD 135601 ACRES 0.38 BANKNI40687 EAST-0623700 NRTH-0602850 DEED BOOK 22010 PG-4189 FULL MARKET VALUE	73,500 157,000	County Tax Town Outside Tax 999Y2 Townwide Drain Imp AF024 Arlington Fire CL057 Consolidated Light GL000 Pok Lib District TWOK3 Town Wide Wat Imp ZW001 Unpaid Water	157,000 157,000 1,000.00 UN C 157,000 TO 157,000 TO 157,000 TO 1,000.00 UN C 24.20 MT	BILL 9905 577.93 781.55 7.39 925.50 33.43 128.60 36.50 24.20 2,515.10** 08/31/15 838.36 *****

Handwritten signature and date: 3/24/15

POUGHKEEPSIE 2015
Town Tax 2015
Town: 134689 POUGHKEEPSIE

DO NOT PAY - This is a receipt

WE ARE SENDING THIS RECEIPT TO YOU FOR INFORMATION PURPOSES IN ACCORDANCE WITH THE NEW YORK STATE "PROPERTY TAXPAYER'S BILL OF RIGHTS"

BILL NO. 009904
TAX YEAR 2015
NY TAX FN.CD. 102
STATE AID
BANK
PER ASSESSMENT ROLE
SCHOOL CODE 134601

ROMAN RAQUEL N
 ROMAN ISMAEL JR
 46 CANNON ST
 POUGHKEEPSIE NY 12603

TAX MAP NO: 6262-02-482769-0000
LOCATION: 124 BEDELL RD
DIMENSIONS: Acreage: 5.99
PROPERTY CLASS: 411 Apartment
WARRANT DATE:

FISCAL YEAR

PROPERTY TAXPAYER'S BILL OF RIGHTS

Assessor estimates the FULL MARKET VALUE of property as of : \$568,500
 The ASSESSED VALUE of this property as of : \$568,500
 The UNIFORM PERCENT OF VALUE used to establish assessment was: 0.00%

If you think your assessment is too high, you have the right to seek a reduction in the future.
 A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov

EXEMPTION INFORMATION

<u>Exemption</u>	<u>Value</u>	<u>TaxPurpose</u>	<u>Full Value Estimate</u>	<u>Exemption</u>	<u>Value</u>	<u>TaxPurpose</u>	<u>Full Value Estimate</u>
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PROPERTY TAXES

<u>Taxing Purpose</u>	<u>Total Tax Levy</u>	<u>% Change from Prior Year</u>	<u>Taxable Assessed Value</u>	<u>Tax Rate per \$1000</u>	<u>Tax Amount</u>
Town Outside Tax	\$22,600,466	2%	568,500	9.234134	\$5,249.61
County Tax	\$107,577,694	0%	568,500	3.681063	\$2,092.68
Arlington Fire	\$15,881,560	1.4 %	568,500	5.894899	\$3,351.25
Consolidated Light	\$442,471	-0.7 %	568,500	0.364869	\$207.43
Pok Lib District	\$1,701,200	0 %	568,500	1.41205	\$802.75
Ret 2014 School Tax	\$0	0 %	18,348	1	\$18,348.14
Town Wide Wat Imp	\$0	0 %	4,600	0.036498	\$167.89
Townwide Drain Imp	\$0	0 %	4,000	0.007392	\$29.57
INTEREST I					\$0.00

PAID: 3/2/2015 \$10,083.12
 PAID: \$0.00
 PAID: \$0.00
TOTAL AMOUNT PAID \$10,083.12

2014 School 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 DATE

TAX INFORMATION
BILL #: 003220
PROPERTY TAXES - **NON-HOMESTEAD PARCEL**

Homestead

023435061 *13,322.83*

DETAILS

Tax Item	Total Tax Levy	Prior Year(+/-)	Taxable Assessed Value/Units	Rates per \$1000 or Unit	Tax Amount
School Taxes	\$133,442,408	2%	568,500.00	30.163213	\$17,147.79
Total:					\$17,147.79

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

To print this page, click the printer icon on your browser.

2015 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 3/2/2015 2nd 3rd

TAX INFORMATION

BILL #: 009904

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

Homestead

DETAILS

Tax Item	Total Tax Levy	Prior Year(+/-)	Taxable Assessed Value/Units	Rates per \$1000 or Unit	Tax Amount
Town Outside Tax	\$22,600,466	2%	568,500.00	9.234134	\$5,249.61 - 2829.99
County Tax	\$107,577,694	0%	568,500.00	3.681063	\$2,092.68
Arlington Fire			568,500	5.894899	\$3,351.25
Consolidated Light		0.000212938	568,500	0.364869	\$207.43 - 121.06
Pok Lib District		0.000819123	568,500	1.41205	\$802.75 - 465.67
Ref 2014 School Tax				1	\$18,348.14
Town Wide Wat Imp			4,600	0.036498	\$167.89
Townwide Drain Imp			4,000	0.007392	\$29.57
Total:					\$30,249.32

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 79.