

RESOLUTION NO. 2015230

RE: ERRONEOUS TAXES, TOWN OF LAGRANGE
ASSESSSED TO: CHORNEY, HELEN B.
GRID NUMBER: 133400-6460-01-425965-0000

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

WHEREAS, the Receiver of Taxes of the Town of LaGrange has returned unpaid to this office County, Town, and Special District Taxes based on the 2013 tax roll against grid number 133400-6460-01-425965-0000, and

WHEREAS, the Real Property Tax Service Agency has determined that the assessment is erroneous due to the property having been acquired by the State of New York on June 14, 2013, subsequent to taxable status date and prior to the levy of taxes and should be exempt, and

WHEREAS, pursuant to Section 558 of the Real Property Tax Law, due to the erroneous assessment, the lien of said taxes is rendered unenforceable; now therefore, be it

RESOLVED, that the Commissioner of Finance be and she is hereby authorized, empowered, and directed to cancel and charge back the erroneous taxes as follows:

A342	Allow. For Uncollect. Taxes	\$30.47
A430	Town of LaGrange	2.28
A430	LaGrange Fire District	.29
A430	Town Centr. Water Imp.	.15
TOTAL:		<u>\$33.19</u>

and be it further,

RESOLVED, that the County Clerk is hereby authorized, empowered, and directed to make the necessary changes in his office to correct the filing of said liens.

CA-136-15
CM/djw 8/12/15
Fiscal Impact: None

STATE OF NEW YORK
COUNTY OF DUTCHESS

ss:

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 16th day of September, 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 16th day of September, 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

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 § 558

§ 558. Cancellation of void taxes

Currentness

1. The county legislature of any county shall direct the cancellation of any unpaid tax levied or imposed by such county against property of the state or the United States where it is determined that the lien of such tax cannot be enforced. The county legislature of any county shall also direct the cancellation of any unpaid tax levied or imposed by such county where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any tax so cancelled shall be a charge upon the county to the extent of the county taxes that were so cancelled and upon the cities and towns or special districts thereof to the extent of the respective city, town or special district taxes that were so cancelled. Amounts so charged to cities, towns and special districts shall be included in the next ensuing tax levy.

2. The county legislature of any county shall direct the cancellation of any unpaid school tax levied by such county pursuant to subdivision five of section thirteen hundred thirty or subdivision five of section thirteen hundred thirty-two of this chapter, or any unpaid village tax levied by such county pursuant to subdivision four of section fourteen hundred forty-two of this chapter, against property of the state or the United States where it is determined that the lien of such tax cannot be enforced, or where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute. The amount of any tax so cancelled shall be charged against the school district or village which levied such tax. The amount so charged against a school district or village shall be withheld by the county treasurer from any moneys which shall become payable by him to such school district or village by reason of taxes which shall thereafter be returned to him as uncollected by such school district or village. No such cancellation of any unpaid school taxes or no such charge shall be made by the county legislature against any such school district or village unless ten days' notice thereof by mail shall be given to the school authorities thereof.

3. Where a city, town or village has the power to enforce the collection of delinquent taxes, such city, town or village shall have the same powers and duties concerning the cancellation of void taxes as is granted to counties pursuant to the foregoing provisions of this section. Void taxes may be cancelled and the amount of such cancelled taxes shall be apportioned and charged back to the appropriate county, village, school district or special district in the manner provided in the foregoing provisions of this section.

Credits

(Added L.1974, c. 177, § 4. Amended L.1977, c. 622, § 1; L.1982, c. 620, § 27; L.1990, c. 529, § 12; L.1994, c. 590, § 9.)

Notes of Decisions (6)

McKinney's R. P. T. L. § 558, NY RP TAX § 558
Current through L.2015, chapters 1 to 99.