

RESOLUTION NO. 2015261

RE: APPROVAL OF APPLICATION TO CANCEL A TAX BILL  
AND TO AUTHORIZE A CHARGE-BACK BY THE  
COMMISSIONER OF FINANCE

APPLICANT: I D A (Gap Inc.)  
Dutchess County  
3 Neptune Rd.  
Poughkeepsie, NY 12601

ACCOUNT NO. 133089-6255-00-386780-0000

Legislators BORCHERT, and MacAVERY offers the following and moves its adoption:

WHEREAS, there is an erroneous re-levied water/sewer amount on the January 2015 County/Town tax roll for the Town of Fishkill under the name of I D A (Gap Inc.), Account No. 133089-6255-00-386780-0000, and

WHEREAS, the owner of said parcel, by application attached hereto, has applied for a cancellation 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 Tax Services has investigated this claim and it has been determined and certified by said Director that the tax bill, as issued, is incorrect due the clerical error, and

WHEREAS, there is attached hereto the written report of the Director, together with his recommendation that the application be approved by the County Legislature, and

WHEREAS, the County Legislature has agreed that the claimed clerical error does exist, now, therefore, be it

RESOLVED, that the application received September 18, 2015 relating to Account No. 133089-6255-00-386780-0000 for a cancellation of said tax bill plus interest and penalties be, and it hereby is approved and be it further

RESOLVED, that the Clerk of the Dutchess County Legislature be and is hereby authorized and directed to send a copy of this resolution to the applicant, the tax collector, and to the Commissioner of Finance directing said Commissioner of Finance to cancel said tax bill plus interest and penalties, 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 is hereby authorized, empowered, and directed to charge back the erroneous taxes after settlement with the collector at the end of the warrant as follows:

A430 Town of Fishkill

\$40,687.50 + interest and Penalties

CA-158-15  
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 9th day of November 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 9<sup>th</sup> day of November 2015.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

**Dutchess County Real Property Tax Service Agency**

**COE Investigating Report**

Legal Description (grid #) 133089-6255-00-386780-0000

Owner's Name I D A (Gap Inc.) Dutchess County

Mailing Address 3 Neptune Rd. Poughkeepsie NY 12601

Property Location 110 Merritt Blvd.

School District Wappingers Central School Dist. Special District \_\_\_\_\_

Total Assessed Value now on roll 110,000,000 Corrected to Same

Taxable Assessed Value now on roll 110,000,000 Corrected to 0

Exempt codes and amounts if applicable

Muni Indus 110,000,000 PILOT Program

Amount Levied \$40,687.50 Should be \$0

Tax Bill Paid? \_\_\_ yes X no Verified with assessor? X yes \_\_\_ no

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

- X Subdivision 2, Paragraph H (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: X Water/Sewer Charges were erroneously re-levied

Recommendation X APPROVE APPLICATION \_\_\_\_\_ DENY APPLICATION

Details: It is recommended that the application to cancel the 2014/15 Cnty/Town tax bill be approved.

Investigator Margaret Burns Director Eric A. [Signature] Date 9/18/2015



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

APPLICATION FOR CORRECTED TAX ROLL  
FOR THE YEAR 20 14

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.

Gap Inc. - IDA

Day (505) 462-0152 Evening ( )

1a. Name of Owner

2 Telephone Number

4400 Masthead Street, Suite 300

Albuquerque, NM 87109

133089-6255-00-386780-0000

1b. Mailing Address

3 Parcel Location (if different than 1b.)

Gap Inc. Distribution Center

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

5. Account No. Bill Number - 007726

6 Amount of taxes currently billed 43,944.51

7 I hereby request a correction of tax levied by the Town of Fishkill in Dutchess County  
(county/city/school district; town in Westchester County; non-assessing unit village)

for the following reasons (use additional sheets if necessary). Gap Inc. does not pay taxes directly as there is a Pilot Agreement in place with the Dutchess County Industrial Development Agency

09/10/2015

Date

*Sean Wade*

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: 9/18/15 Period of warrant for collection of taxes: 12/19/14

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

Recommendation:  Approve application\*  Deny Application

9/18/2015  
Date

*Eric Cypher*  
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. \$ 43,944.51

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

2015 SEP 18 AM 11:17  
RECEIVED  
REAL PROPERTY TAX SERVICES



**TOWN OF FISHKILL**  
807 Route 52  
Fishkill, New York 12524-3110  
Website : [www.fishkill-ny.gov](http://www.fishkill-ny.gov)

(845) 831-7800x3339  
Fax: (845) 831-7827

E-Mail: [tof@fishkill-ny.gov](mailto:tof@fishkill-ny.gov)

Dutchess County Commissioner of Finance  
22 Market Street  
Poughkeepsie, NY 12601

RE: Grid 133089-6255-00386780-0000

RECEIVED  
DUTCHESS COUNTY  
COMMISSIONER OF FINANCE  
2015 SEP 18 AM 10:53

Dear Sir,

This is in reference to IDA/Gap Inc., located at 110 Merritt Blvd., Fishkill, NY. In or about November 2014, the Town of Fishkill erroneously included an outstanding water charge on the Town's re-levy file that was sent to the County. At the time, both myself and the office's senior accountant were relatively new to the Town's staff and were unaware of certain disputed water charges between the Town and the Gap. The Gap has a PILOT agreement and the charges should not have been included in the re-levy. Moreover, since that time, the Town has been made whole by Gap, Inc. who paid their outstanding water charges on or about August 10, 2015.

The Town will remit reimbursement to the County for the re-levied water charges. Respectfully, however, the Town requests a waiver of the interest and penalty charges applied to the outstanding balance.

On behalf of the Town of Fishkill, I thank you in advance for consideration of this request. If any additional information is needed in order to review this request, I can be reached at (845) 831-7800 ext. 3339 or by email at [cemberger@fishkill-ny.gov](mailto:cemberger@fishkill-ny.gov).

Sincerely,

Charles Emberger  
Comptroller  
Town of Fishkill

RECEIVED  
2015 SEP 18 AM 11:18  
REAL PROPERTY  
TAX SERVICES

STATE OF NEW YORK  
 COUNTY - Dutchess  
 TOWN - Fishkill  
 SWIS - 133089

2 0 1 4 T O W N T A X R O L L  
 WHOLLY EXEMPT SECTION OF THE ROLL - 8  
 OWNERS NAME SEQUENCE  
 UNIFORM PERCENT OF VALUE IS 100.00

PAGE 2139  
 VALUATION DATE-JUL 01, 2013  
 TAXABLE STATUS DATE-MAR 01, 2014

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	TAXABLE VALUE	TOWN	TAX AMOUNT
6155-10-356632-0000	House of Faith Ministry Inc PO Box 1326 Wappingers Falls, NY 12590	89,200 304,600	NP Mental 25230 County Tax Town Outside Tax 999FB Forge Brook Sewer GL048 Glenham Light	304,600	ACCT 06356632	7725
850 Route 52	210 1 Family Res	89,200	County Tax	0.00	304,600	0.00
Wappingers CSD 135601	FRNT 100.00 DPTH 150.00	304,600	Town Outside Tax	0.00		0.00
ACRES 0.34	EAST-0613560 NRTN-0556320		GL048 Glenham Light	10.00	UN C	14.83
DEED BOOK 22008 PG-1385	FULL MARKET VALUE	304,600	304,600 EX	0		
			LD08M Biodegett Lib Dist	0	TO	
			RF007 Rombout Fire	0	TO	
			ZWS01 Unpaid Water/Sewer	57.09	MT	57.09
			TOTAL TAX ---	71.92**		71.92**

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	TAXABLE VALUE	TOWN	TAX AMOUNT
6255-00-386780-0000	110 Merritt Blvd 449 Other Storage Wappingers CSD 135601	110,000,000 25000,000 110,000,000	MONT INDUS 18020 County Tax Town Outside Tax	110,000,000	ACCT 06356632	7726
I D A	ACRES 120.58		999RI Rombout Ladder Zone	0.00		0.00
Dutchess County	EAST-0623860 NRTN-0557800		110000,000 EX	0	TO M	
3 Neptune Rd	DEED BOOK 21999 PG-11646	110,000,000	LD08M Biodegett Lib Dist	0	TO	
Poughkeepsie, NY 12601-5545	FULL MARKET VALUE		110000,000 EX	0	TO	
			RF007 Rombout Fire	0	TO	
			110000,000 EX	0	TO	
			ZWS01 Unpaid Water/Sewer	40,687.50	MT	40,687.50
			TOTAL TAX ---	40,687.50**		40,687.50**

*Classified  
 on 11/1/13  
 (unpaid)*

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	TAXABLE VALUE	TOWN	TAX AMOUNT
6155-03-140293-0000	Petticoat Ln 843 Non-cell. rr Beacon City SD 130200	2200,000 2600,000	NON-HOMESTEAD PARCEL MUNICIP R/R 19950 County Tax	2600,000	ACCT 06140293	0.00
Metro North Comm Railroad Co	ACRES 36.70		Town Outside Tax	0.00		0.00
347 Madison Ave	EAST-0611400 NRTN-0552930		GF008 Glenham Fire	0	TO	
New York, NY 10017	DEED BOOK 22009 PG-1705	2600,000	2600,000 EX	0	TO	
	FULL MARKET VALUE		GL048 Glenham Light	0	TO	
			2600,000 EX	0	TO	
			TOTAL TAX ---	0.00**		0.00**

2015 TOWN

For Fiscal Year JAN 1, 2015 - DEC 31, 2015 - Warrant Date 12/19/2014

MAKE CHECKS PAYABLE TO: TO PAY IN PERSON  
 DARLENE BELLIS, TAX RECEIVER Town of Fishkill  
 807 Route 52, Fishkill, NY  
 Fishkill, New York 12524 M-F 8:00 AM - 3:00 PM

PROPERTY ADDRESS & LEGAL DESCRIPTION  
 Address: 110 Merritt Blvd  
 Village: Roll Sect. 8  
 Bank Code:  
 Property Class Name: 449 - Other Stor, Wrhse/Di  
 Parcel Dimensions: Acreage = 120.58  
 School: 133089 - Wappingers Central  
 Est State Aid: COUNTY: 71,756,395  
 TOWN: 60,000

133089 / 6.255--386.780

PROPERTY TAXPAYER'S BILL OF RIGHTS

I D A  
 Dutchess County  
 3 Neptune Rd  
 Poughkeepsie NY 12601-554

Assessor estimates the FULL MARKET VALUE of property as of 03/01/2014: \$110,000,000  
 The ASSESSED VALUE of this property as of 03/01/2014 was: \$110,000,000  
 The UNIFORM PERCENT OF VALUE used to establish assessment was: 100.00%  
 If you feel 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. Please note that the period for filing complaints on the  
 above assessment has passed.

Exemption	Value	TaxPurpose	Full Value Estimate	Exemption	Value	TaxPurpose	Full Value Estimate
MUNI INDI	0,000,000	Cty\Twn\Schl	0				

IF YOU HAVE AN ESCROW ACCOUNT PLEASE FORWARD THIS BILL TO YOUR BANK

PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Value	Tax Rate Per \$1000	Tax Amount
County Tax	\$107,577,694	0.00	\$0	3.681039	\$0.00
Town Outside Tax	\$6,834,995	3.00	\$0	4.036910	\$0.00
Unpaid Water/Sewer	\$0	0.00	\$40,688	1.000000	\$40,687.50

**TOTAL TAXES DUE \$40,687.50**

PAYMENT SCHEDULE	Penalty/Int	Amount	Total Due
Pay By 2/28/2015	\$0.00	\$40,687.50	\$40,687.50
3/31/2015	\$813.75	\$40,687.50	\$41,501.25
4/30/2015	\$1,220.63	\$40,687.50	\$41,908.13
5/31/2015	\$1,629.50	\$40,687.50	\$42,317.00

TAXES PAID BY \_\_\_\_\_

2015 TOWN  
 RECEIVER'S STUB

Bank Code:  
 1330896.255--386.780

Bill No. 007726

Payment STUB

I D A  
 Dutchess County  
 3 Neptune Rd  
 Poughkeepsie NY 12601-5545

Village of:  
 Property Address: 110 Merritt Blvd

TAXES PAID BY Payment Due 2/28/2015 \$40,687.50

RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT. FOR A RECEIPT OF PAYMENT, PLACE  
 A CHECK MARK IN THIS BOX [ ] AND RETURN THE ENTIRE BILL WITH PAYMENT.

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.)

McKinney's R. P. T. L. § 554, NY RP TAX § 554  
Current through L.2015, chapters 1 to 361.