

RESOLUTION NO. 2016047

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

APPLICANT: NYS

Attn.: Commissioner of Finance  
22 Market St.  
Poughkeepsie NY 12601

ACCOUNT NO.: 132600-6959-00-375387-0000

Legislators FLESLAND, SURMAN, and SAGLIANO offer the following and move its adoption:

WHEREAS, there is a re-levied school tax bill on the tax roll for the Town of Dover for 2015 Levy under the name of NYS, Account No. 132600-6959-00-375387-0000, 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 clerical error, 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 local School Tax Collector for the Pawling Central School District has made a clerical error in said re-levy, 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 January 26, 2016, relating to Account No. 132600-6959-00-375387-0000 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:

<u>Municipality</u>	<u>Assessed Value</u>	<u>Exempt Amt.</u>	<u>Taxable Value</u>	<u>Corrected Tax</u>
County	372,700	372,700	0	0.00
Town of Dover	372,700		372,700	2,044.25
Dover Library	372,700		372,700	275.44
Dover Fire	372,700		372,700	742.98
			TOTAL:	\$3,062.67

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, empowered and directed to deduct the sum of \$15,701.35 from the payment to the School District in April 2016, 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 Uncollectible Taxes	\$ 1,099.09
A660 Due to School District	15,701.35

CA-019-16  
EA/MB/kvh G-0194  
02/08/16

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 14th day of March 2016, 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 14th day of March 2016.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

**Dutchess County Real Property Tax Service Agency**  
**COE Investigating Report**

Legal Description (grid #) 132600-6959-00-375387-0000

Owner's Name NYS

Mailing Address C/O Commissioner of Finance 22 Market St. Poughkeepsie NY 12601

Property Location Sara Lane

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

Total Assessed Value now on roll 372,700 Corrected to Same

Taxable Assessed Value now on roll 372,700 Corrected to Same

Exempt codes and amounts if applicable  
State Reforested Land 372,700 County

Amount Levied \$19,863.11 Should be \$3,062.67

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 Incorrect School Tax bill re-levy.

Recommendation   X   APPROVE APPLICATION    DENY APPLICATION

Details: It is recommended that the application for a corrected 2015/16 Cnty/Town tax bill be approved.

Investigator Margaret Burns Director [Signature] Date 1/27/2016



RP-554 (9/04)

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

APPLICATION FOR CORRECTED TAX ROLL  
FOR THE YEAR 20\_\_

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.

REAL PROPERTY  
TAX SERVICES

2016 JAN 26 AM 11:16

RECEIVED

STATE OF NEW YORK Day (518) 530-4019 Evening ( )  
1a. Name of Owner 2. Telephone Number  
410 Dutchess Co. Treasurer  
22 Market Street TOWN of Dover  
Poughkeepsie NY 12601 3. Parcel Location (if different than 1b.)  
1b. Mailing Address

Parcel ID 132600-6959-00-375387-00  
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 Dutchess County  
(county/city/school district; town in Westchester County; non-assessing unit village)

for the following reasons (use additional sheets if necessary): incorrectly levied Pawling Sept 2015  
School taxes of \$16,800.44. These were already paid.

1/25/16 Date Kenneth Tophan 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: 1/26/16 Period of warrant for collection of taxes: 12/15/15  
Last day for collection of taxes without interest: 2/29/16

Recommendation:  Approve application\*  Deny Application  
1/27/2017 Date Eric Cyflein 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): \_\_\_\_\_ Corrected tax: \$ \_\_\_\_\_  
Order transmitted to collecting officer on (enter date): \_\_\_\_\_  
\_\_\_\_ APPLICATION DENIED Reason: \_\_\_\_\_

Seal of Office \_\_\_\_\_ Date \_\_\_\_\_ Signature of Chief Executive Officer or Official Designated by Resolution

TAX MAP PARCEL NUMBER	PROPERTY LOCATION & CLASS	ASSESSMENT	EXEMPTION CODE	COUNTY	TOWN
CURRENT OWNERS NAME	SCHOOL DISTRICT	LAND	TAX DESCRIPTION	TAXABLE VALUE	TAX AMOUNT
CURRENT OWNERS ADDRESS	PARCEL SIZE/GRID COORD	TOTAL	SPECIAL DISTRICTS	6959-00-375387-0000	BILL 3162
6959-00-375387-0000	Sara Ln 322 Rural vac>10	372,700	ST REFRT 32252	372,700	0
N Y S	Pawling CSD 134001	372,700	County Tax	0.00	0.00
Attn: Commissioner of Finance	ACRES 388.41	372,700	Town Tax	372,700	2,044.25
22 Market St	EAST-0693750 NRTH-0593870		Dover Library	372,700	275.44
Poughkeepsie, NY 12601	DEED BOOK 21999 PG-11765	648,200	DF005 Dover Fire Prot	372,700 TO	742.98
	FULL MARKET VALUE		ZH001 Ret 2015 School Tax	16,800.44 MT	16,800.44
			TOTAL TAX ---		19,863.11**
				DATE #1	02/29/16
				AMT DUE	19,863.11
				*****	*****
				7159-00-420580-0000	BILL 3163
7159-00-420580-0000	Askins Rd	243,300	Taxable St 32301	243,300	0.00
N Y S	311 Res vac land	243,300	County Tax	0.00	0.00
c/o DC Commissioner of Finance	Dover Union Fire 132602	243,300	Town Tax	0.00	0.00
22 Market St	98.1 AC (D)		Dover Library	0.00	0.00
Poughkeepsie, NY 12601	ACRES 98.10		DF005 Dover Fire Prot	0 TO	
	EAST-0714200 NRTH-0595800		243,300 EX		
	DEED BOOK 22012 PG-1698	423,100	TOTAL TAX ---		0.00**
	FULL MARKET VALUE			*****	*****
				7060-00-749764-0000	BILL 3164
7060-00-749764-0000	2078 Route 22	26,000	Taxable St 32301	113,200	0.00
NYS Off Of Mental Retardation	210 1 Family Res	113,200	County Tax	0.00	0.00
Attn: Commissioner of Finance	Dover Union Fire 132602	26,000	Town Tax	0.00	0.00
22 Market St	ACRES 3.30	113,200	Dover Library	0.00	0.00
Poughkeepsie, NY 12601	EAST-0707490 NRTH-0607640		DF005 Dover Fire Prot	0 TO	
	DEED BOOK 1951 PG-0059	196,900	113,200 EX		
	FULL MARKET VALUE		TOTAL TAX ---		0.00**
				*****	*****

TAX MAP PARCEL NUMBER  
CURRENT OWNERS NAME  
CURRENT OWNERS ADDRESS  
\*\*\*\*\*  
6959-00-375387-0000  
N Y S  
Attn: Commissioner of Finance  
22 Market St  
Poughkeepsie, NY 12601

PROPERTY LOCATION & CLASS  
SCHOOL DISTRICT  
PARCEL SIZE/GRID COORD  
\*\*\*\*\*  
Sara Ln  
322 Rural vac>10  
Pawling CSD 134001  
ACRES 388.41  
EAST-0693750 NRTH-0593870  
DEED BOOK 21999 PG-11765  
FULL MARKET VALUE

ASSESSMENT  
LAND  
TOTAL  
\*\*\*\*\*  
372,700  
372,700  
648,200

EXEMPTION CODE  
TAX DESCRIPTION  
SPECIAL DISTRICTS  
\*\*\*\*\*  
School Taxes  
5% Installment Fee

TAXABLE VALUE  
\*\*\*\*\*  
6959-00-375387-0000  
ACCT 04375387  
372,700

TAX AMOUNT  
\*\*\*\*\*  
BILL 146  
15,393.48  
769.67

-----SCHOOL  
TOTAL TAX ---  
DATE #1 09/15/15 DATE #2 03/15/16  
AMT DUE 8,081.57 AMT DUE 8,081.58  
\*\*\*\*\*

**IN PERSON PAYMENT**  
 Dover Town Hall  
 Thursdays in February 5:00 - 6:00PM  
 \*Please check website or call for additional hours\*  
 taxcollector@townofdovery.nj.us

**MAKE CHECKS PAYABLE TO:**  
 Dina Yeno, Tax Collector  
 P.O. Box 123  
 Dover Plains, NY 12522  
 Ph: 845-877-0257

**STATEMENT OF COUNTY/TOWN TAXES**  
**TOWN OF DOVER**

Page No.	Roll Sect.	SWIS Code	Bill No.	Sequence No.
1 of 1	3	132600	3162	3162
Fiscal Year		Warrant Dated	Bank Code	Account No.
1/1/2016 to 12/31/2016		12/15/2015		04375387
Estimated State Aid				
CNTY 76,057,645			TOWN 29,468	

NYS  
 Attn: Commissioner of Finance  
 22 Market St  
 Poughkeepsie, NY 12601

**FOR YOUR INFORMATION**

*Last day to pay without penalty: February 29, 2016. After this date see Payment Schedule.*

**SEE REVERSE SIDE FOR MORE INFORMATION**

<b>PROPERTY IDENTIFICATION</b>		The assessor estimates the Full Market Value of this property as of July 1, 2014 was: 848,200
PARCELS ID	132600-6959-00-375387-0000	The Total Assessed Value of this property is: 372,700
LOCATION	Sara Ln	The Uniform Percentage of Value used to establish assessments was: 57.50
ACREAGE	388.41	For an explanation of the grievance process, please contact the local assessor and ask for the booklet entitled 'Contesting Your Assessment'. This booklet is also available from the Dutchess County Real Property Tax Service Agency of the NYS Office of Real Property Tax Services website at <a href="http://www.tax.ny.gov/pdf/publications/opts/grievancebooklet.pdf">http://www.tax.ny.gov/pdf/publications/opts/grievancebooklet.pdf</a> . Please note that the period for filing complaints on the above assessment has passed.
SCHOOL	Pawling CSD	
PROPERTY CLASS	322 - Rural vac>10	

Exemption	Value	Tax Purpose	Full Value Estimate
ST REFRST	372,700	COUNTY	648,174

Taxing Purpose	Total Levy	% Change in Levy from Prior Year *	Taxable Assessed Value or Units	Rates per \$1000 or per Units	Tax Amounts
County Tax	106,070,429	-1.4	0.000	6.267693	0.00
Town Tax	2,043,894	2.4	372,700.00	5.484966	2,044.25
Dover Library	275,390	22.1	372,700.00	.739034	275.44
Dover Fire Prot	779,979	0.4	372,700.00	1.993520	742.98
RET 2015 School Tax			0.000		16,800.44

*Error. Already pd. Application for corrected bill needed.*

\*This is the percent of increase or decrease of the current year's tax levy over the previous year's tax levy. This does not represent the total percent of your tax increase or decrease. The tax levy is the total amount to be raised by property taxes.

Pay By	Amount	Penalty/Interest	Total Due
2/29/2016	\$19,863.11	\$0.00	\$19,863.11
3/31/2016	\$19,863.11	\$397.26	\$20,260.37
4/30/2016	\$19,863.11	\$595.89	\$20,459.00

**PAY THIS AMOUNT: \$19,863.11**  
 By: 2/29/2016  
 After this date see penalty schedule at left

Taxes paid by \_\_\_\_\_ CASH

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

Town of: Dover  
 School: Pawling CSD  
 Property Address: Sara Ln

N.Y.S.  
 Attn: Commissioner of Finance  
 22 Market St  
 Poughkeepsie, NY 12601

**TOWN OF DOVER**  
**RECEIVER'S STUB**

Pay By	Total Due
2/29/2016	\$19,863.11
3/31/2016	\$20,260.37
4/30/2016	\$20,459.00

132600 Bill No. 3162  
 6959-00-375387-0000  
 Bank Code

<b>TOTAL TAXES DUE</b>
\$19,863.11



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.2016, chapter 1.