

RESOLUTION NO. 2016048

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

APPLICANT: Dutchess County
22 Market St.
Poughkeepsie NY 12601
ACCOUNT NO.: 134689-6161-08-814783-0000

Legislators FLESLAND, NESBITT, ROMAN, TRUITT, and SAGLIANO offer the following and move its adoption:

WHEREAS, there is a special district assessment on the assessment roll for the Town of Poughkeepsie for 2015 under the name of Dutchess County, Account No. 134689-6161-08-814783-0000, 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 Town of Poughkeepsie has made a clerical error 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 clerical error does exist, now, therefore, be it

RESOLVED, that the application received February 8, 2016, relating to Account No. 134689-6161-08-814783-0000 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	1,238,500	1,238,500	0	0.00
Town of Poughkeepsie	1,238,500	1,238,500	0	0.00
Townwide Drain imp.	0 units		0 units	0.00
Arlington Fire	1,238,500	1,238,500	0	0.00
Arl Business Imp Dis	1,238,500	1,238,500	0	0.00
Arlington Sewer Main	0 units		0 units	0.00
Consolidated Light	0 units		0 units	0.00
Poughkeepsie Library	1,238,500	1,238,500	0	0.00
Town Wide Water Imp	10,000 units		10,100 units	369.10
			TOTAL	\$369.10

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:

A430 Townwide Drain Imp (999Y2)	50.80
A430 Arlington Sewer Main (AS0F5)	<u>4,724.39</u>
Total	\$4,775.19

CA-023-16
MB/kvh G-194
2/10/16

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 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 #) 134689-6161-08-814783-0000

Owner's Name County of Dutchess

Mailing Address 22 Market St. Poughkeepsie NY 12601

Property Location 503 Haight Ave.

School District Arlington Central School Dist. Special District Townwide Drain Imp/Arlington Sewer Main

Total Assessed Value now on roll 1,238,500 Corrected to Same

Taxable Assessed Value now on roll 0 Corrected to Same

Exempt codes and amounts if applicable

County Owned 1,238,500

Amount Levied \$5,144.29 Should be \$369.10

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

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

- Subdivision 2, Paragraph E (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: Parcel should not be taxed for maintenance of Special Districts.

Recommendation APPROVE APPLICATION DENY APPLICATION

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

A430 Townwide Drainage \$50.80 / Arlington Sewer Main \$4,724.39

Investigator Margaret Burns Director Eric A. Baker Date 2/10/2016



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

APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 20__

Part 1: 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.

County of Dutchess Day (845) 486-2906 Evening ()

1a. Name of Owner 2. Telephone Number

22 Market St 503 Haight Ave

Poughkeepsie, NY 12601 3. Parcel Location (if different than 1b.)

1b. Mailing Address

134689-6161-08-814783-0000

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

5. Account No. 14814783 6. Amount of taxes currently billed \$5,144.29

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

2016 FEB - 8 PM 2:22
RECEIVED
REAL PROPERTY TAX SERVICES

for the following reasons (use additional sheets if necessary): Parcel should not pay special assessments for operation and maintenance districts "Town Wide Drain Imp." or "Arlington Sewer Main."

2.4.16

Date

Mary F. Aldrich

Signature of Applicant

DC DPW Director
Budget + Finance

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: 2/8/16 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

2/10/2016
Date

Eric Pfeiffer
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

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

County of Dutchess Grid 6161-08-814783-0000 503 Haight Ave

shown of the 2015 Tax Rolls of the Town of Poughkeepsie

School District of Arlington Central and assessed in the amounts of

1,238,500 is correct/incorrect due but to the clerical error/unlawful entry/
error in essential fact resulting :

*Special Districts charge of Arlington Sewer Main and Town wide Drainage
Imp should not have been charged to government agencies. left on by
mistake.*

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.

2/9/16
DATE

ASSESSOR

TOWN OF POUGHKEEPSIE

DOCUMENTATION REQUESTED

- | | |
|---|--|
| <input type="checkbox"/> exemption application | <input type="checkbox"/> assessor work book |
| <input type="checkbox"/> Property record card | <input type="checkbox"/> verified statement from BAR |
| <input type="checkbox"/> Tax Bill | <input type="checkbox"/> Paid Tax Bill |
| <input checked="" type="checkbox"/> Other <u>Memo from 4/2/1986 referencing TW Drainage</u>
<u>charges</u> | |

OFFICE OF

Town of Poughkeepsie



P.O. BOX 3209
DUTCHESS TURNPIKE

POUGHKEEPSIE, N. Y. 12603

April 2, 1986

TOWN-WIDE DRAINAGE PROJECT

Proposed Benefit Assessment Formula by Town Engineer, Joseph Grogan

The base unit is one single family home:

9000 single family homes	1 unit each	=	9000 units
185 two family homes	1.9 unit each	=	351 "
28 three family home	2.8 unit each	=	78 "
4000 apt. / condo units	.95 unit each	=	3800 "
400 trailers	.7 unit each	=	280 "

Vacant Land: under .10 ac don't put on

2 acres or less	.9 per acre	=	6400 units
above 2 acres	.3 per acre		
<u>use also for 330</u>			

College Students:

.1 unit per head

Commercial & Industrial (1984 Tax Roll)

\$220,925,200 Total C. & I. Assessment	=	8663 units
(83,000 - 1987)		
\$25,500 Avg. assessed value of single family homes in Town (Governmental, Institutional and Agricultural Districts exempt. No Limited or Parial Benefit Assessments permitted.		0
		0

Total 28,972 units

Amount of Bond: \$1,574,000 (assune 20-yr. Term at 9%)

\$ 78,800 Principal
141,660 Interest

220,460 TOTAL

blie
chools on for acreage
hurch on for acreage

IN PERSON PAYMENT
 Town of Poughkeepsie
 One Overlocker Road
 Poughkeepsie, NY 12603
 Monday - Friday
 8:30AM - 4:00PM

MAKE CHECKS PAYABLE TO:
 Receiver of Taxes
 One Overlocker Road
 Poughkeepsie, NY 12603
 PH: (845) 485-3611

STATEMENT OF COUNTY/TOWN TAXES TOWN OF POUGHKEEPSIE				
Page No.	Roll Sect.	SWIS Code	Bill No.	Sequence No.
	8	134689	12847	12859
Fiscal Year	Warrant Dated	Bank Code	Account No.	
17/2016	12/31/2016	12/15/2015	14814783	
Estimated State Aid				
CNTY 76,057,545		TOWN 670,618		

RECEIVED of 1
 DUTCHESS COUNTY
 COMMISSIONER OF FINANCE
 2016 JAN 15 A 11:59

FOR YOUR INFORMATION

Last day to pay without penalty: February 29, 2016. After this date see Payment Information on back of tax bill.

SEE REVERSE SIDE FOR MORE INFORMATION

PROPERTY IDENTIFICATION

PARCEL ID 134689-6161-08-814783-0000
 LOCATION 503 Haight Ave
 ACREAGE 0.51
 SCHOOL Arlington CSD
 PROPERTY CLASS 464 - Office bldg.

The assessor estimates the Full Market Value of this property as of July 1, 2014 was: 1,238,500
 The Total Assessed Value of this property is: 1,238,500
 The Uniform Percentage of Value used to establish assessments was: 100.00

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 or the NYS Office of Real Property Tax Services website at <http://www.tax.ny.gov/pdf/publications/orpls/grievancebooklet.pdf>. Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
County Own	1,238,500	CO/TOWN/SCH	1,238,500				

Taxing Purpose	Total Levy	% Change in Levy from Prior Year **	Taxable Assessed Value or Units	Rates per \$1000 or per Units	Tax Amounts
NON-HOMESTEAD PARCEL					
County Tax	106,070,429	-1.4	0.000	3.603851	0.00
Town Outside Tax	22,642,539	0.1	0.000	9.652283	0.00
Townwide Drain Imp			5,800.00	.008759	50.80
Arlington Fire	16,817,219	5.8	0.000	6.269096	0.00
Arl Business Imp Dis	58,398	1.5	0.000	1.037275	0.00
Arlington Sewer Main			31,900.00	.148100	4,724.39
Consolidated Light	448,558	-1.3	0.000	.375265	0.00
Pok Lib District	1,786,059	4.9	0.000	1.494221	0.00
Town Wide Wat Imp			10,000.00	.036910	369.10

* 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.

TOTAL TAX DUE 2/29/2016 \$5,144.29

Taxes paid by CA CH

RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT. FOR A RECEIPT OF PAYMENT RETURN ENTIRE BILL.

Town of: Poughkeepsie
 School: Arlington CSD
 Property Address: 503 Haight Ave

County of Dutchess The
 22 Market St
 Poughkeepsie, NY 12601

TOWN OF POUGHKEEPSIE
 RECEIVER'S STUB
 Bill No. 12847
 134689 6161-08-814783-0000
 Bank Code

FULL PAYMENT SCHEDULE	
Total Taxes Due on or Before 2/29/2016:	\$5,144.29
2% - 3/1/2016 through 5/31/2016:	\$5,247.18
4% - 6/1/2016 through 8/31/2016:	\$5,350.06

PLAN 1 - SINGLE PAYMENT OPTION - SEE BACK OF TAX BILL

TOWN OF POUGHKEEPSIE INSTALLMENT 1 Parcel 134689 6161-08-814783-0000 County of Dutchess The	TOWN OF POUGHKEEPSIE INSTALLMENT 2 Parcel 134689 6161-08-814783-0000 County of Dutchess The	TOWN OF POUGHKEEPSIE INSTALLMENT 3 Parcel 134689 6161-08-814783-0000 County of Dutchess The
Bill No. 12847	Bill No. 12847	Bill No. 12847
Pay on or before: 2/29/2016: \$1,714.77	Pay on or before: 2/29/2016: \$1,714.76	Pay on or before: 2/29/2016: \$1,714.76
2% 3/1/2016 - 5/31/2016: \$1,749.06	2% 3/1/2016 - 5/31/2016: \$1,749.06	2% 3/1/2016 - 5/31/2016: \$1,749.06
4% 6/1/2016 - 8/31/2016: \$1,783.35	4% 6/1/2016 - 8/31/2016: \$1,783.35	4% 6/1/2016 - 8/31/2016: \$1,783.35

PLAN 2 - 3 PAYMENT OPTION - SEE BACK OF TAX BILL

CORRECTION

Town of Poughkeepsie
2015/16 C/T Tax Bill

Grid Number: 134689-6161-08-814783-0000

Name: County of Dutchess

Location: 503 Haight Ave.

Currently on Tax Roll	Assessed Value	Exemption Amount	Taxable Value	Tax Rate	Total
Dutchess County	1,238,500	1,238,500	0	0.003603851	0.00
Town of Poughkeepsie	1,238,500	1,238,500	0	0.009652283	0.00
Townwide Drain Imp. (999Y2)	5,800		5,800	0.008759000	50.80
Arlington Fire	1,283,500	1,283,500	0	0.006269096	0.00
Arlington Business Imp Dis	1,283,500	1,283,500	0.00	0.001037275	0.00
Arlington Sewer Main (AS0F5)	31,900		31900.00	0.1481	4,724.39
Consolidated Light	1,283,500	1,283,500	0.00	0.000375265	0.00
Pok Lib District	1,283,500	1,283,500	0.00	0.001494221	0.00
Town Wide Water Imp.	10,000		10000.00	0.03691	369.10
		School Interest (0 or 2%)		County Interest	
	Original amount	2%		7%	
Ret School		0	0.00	0	0.00
Total Tax on Current Roll					5,144.29

Corrected Tax Roll	Assessed Value	Exemption Amount	Taxable Value	Tax Rate	Total
Dutchess County	1,238,500	1,238,500	0	0.003603851	0.00
Town of Poughkeepsie	1,238,500	1,238,500	0	0.009652283	0.00
Townwide Drain Imp. (999Y2)	0		0	0.008759	0.00
Arlington Fire	1,283,500	1,283,500	0	0.006269096	0.00
Arlington Business Imp Dis	1,283,500	1,283,500	0	0.001037275	0.00
Arlington Sewer Main (AS0F5)	0		0	0.1481	0.00
Consolidated Light	1,283,500	1,283,500	0	0.000375265	0.00
Pok Lib District	1,283,500	1,283,500	0	0.001494221	0.00
Town Wide Water Imp.	10,000		10,000	0.03691	369.10
0					
		School Interest (0 or 2%)		County Interest	
	Original amount	2%		7%	
Ret School		0	0.00	0	0.00
Total Tax on Corrected Roll					369.10

Chargeback

A342 Allow. For Uncoll. Taxes 0.00
A430 Town of Poughkeepsie 0.00
A430 Townwide Drain Imp. (999Y2) 50.80
A430 Arlington Sewer Main (AS0F5) 4,724.39

TOTAL CHARGEBACK AMOUNT 4,775.19