



# Government Operations

411 Main Street  
Catskill, NY 12414

Committee Meeting  
<http://greengovernment.com/>

## ~ Agenda ~

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Monday, May 18, 2015

6:00 PM

Caucus Room 468

Government Operations Members: Chairperson Overbaugh; Legislators Speenburgh, Martinez, Gardner, K. Lennon and Seeley

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Call to Order

Proposed Agenda Item:

1. Correcting Assessment Roll - Town Of Durham (O'Grady, Catherine, Tax Map ID No. 65.00-1-27.1)

Adjournment



## Resolution No.

### Correcting Assessment Roll - Town Of Durham (O'Grady, Catherine, Tax Map ID No. 65.00-1-27.1)

BE IT RESOLVED, that the Chairman of the Greene County Legislature be, and he hereby is, authorized to sign the application (RP-556) identified by this resolution number, correcting the assessment roll of the Town of Durham for the years 2012, 2013 and 2014 regarding assessment of O'Grady, Catherine, Tax Map ID No. 65.00-1-27.1 as recommended by the Director of Real Property Tax Services.

#### ATTACHMENTS:

- Backup For Resolution Correcting Assessment Roll - T. Durham - O'Grady, C. (PDF)

#### Meeting History

#### Current Meeting

05/18/15 Government Operations

# REAL PROPERTY TAX SERVICE

411 Main St - Catskill, NY  
(518)719-3525

TO: **Greene County Legislature** FROM: **Laura J. Van Valkenburg, Director  
Real Property Tax Service**

RE: **Refund of Real Property Taxes for:**

Name: **O'Grady, Catherine**  
Tax Map ID: **65.00-1-27.1**  
Town **Durham**

I do hereby verify that I have investigated the claim on the attached application RP-556 and that said claim is an error lawfully entitled to correction/refund of Real Property Taxes.

The error claimed is as defined in Real Property Tax Law, Section 550:

Subdivision 2 Paragraph	a	"clerical error"
Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph		"unlawful entry"

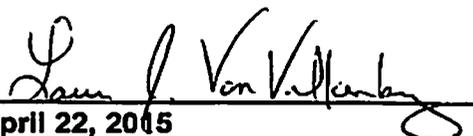
It is my recommendation that the tax levying body approve this claim for the years listed below:

RP-556 Refund Form:

Refunds should be processed for the Assessment Rolls and Tax Bills as follows:

Year of Assessment Roll: **2012**  
Year of Tax Bill: **2013**

Reason: **The Town Assessor has determined that the assessment should have been 16,000 not 41,000 for the 2012 Assessment Roll. Therefore, a refund of overpayment of taxes should be issued.**

Signed:   
Dated: **April 22, 2015**



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

RP-556 (1/06)

APR 7 2015

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES  
FOR THE YEAR(S) 20 13 (2012-13)

Part 1: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, 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. (See definitions on reverse side).

John T O'Grady

1a. Name of Owner  
65 Townline Rd

X Day 845 623 6724 Evening 845 304 8433  
2. Telephone Number

Nanuet, NY 10954

1b. Mailing Address

153 Hervey Sunside Rd, Durham, NY 12422

3. Parcel Location (if different than 1b.)

sogrady310@yahoo.com  
1c. E-mail Address (optional)

193000-65.00-1-27.1

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

5. Account No. \_\_\_\_\_ 6a. Amount of taxes paid or payable \_\_\_\_\_ 6b. Date of payment (if paid) \_\_\_\_\_  
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) \_\_\_\_\_ by \_\_\_\_\_  
for the following reasons (use additional sheets if necessary): (Tax levying body)

\* Insert name of village, county, city, school district; town in Westchester County

X 4/8/15  
Date

X Catherine M O'Grady  
Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: 4/22/2015

Date warrant annexed: 2012-13

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation:

Approve application\*

Deny Application

4/22/15  
Date

Sam P. Van Valkenburg  
Signature of Official

\*  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 of petitions filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION \_\_\_\_\_:  
(Insert Number or Date)

APPLICATION APPROVED (Check reason)  Clerical error  Unlawful entry  Error in essential fact

Amount of taxes paid: \$ \_\_\_\_\_

Amount of taxes due: \$ \_\_\_\_\_

Amount of refund or outstanding tax to be credited: \$ \_\_\_\_\_

APPLICATION DENIED Reason: \_\_\_\_\_

Date

Signature of Chief Executive Officer  
or Official Designated by Resolution

**Real Property Tax Law, Section 550(2):**

A "clerical error" means:

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) an arithmetical error in the computation or extension of the tax;
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; or
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a relieved school tax or relieved village tax.

**Real Property Tax Law, Section 550(3):**

An "error in essential fact" means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) (e) [not applicable to refunds]; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An "unlawful entry" means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

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Refunds:

When an application concerns a tax that has already been paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits:

When an application concerns a tax that has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point, but no additional interest and penalties shall be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part II of this form). The interest and penalties on the credited portion of the tax are cancelled.

**REAL PROPERTY TAX SERVICE**

411 Main St - Catskill, NY  
(518)719-3525

**TO: Greene County Legislature**                      **FROM: Laura J. Van Valkenburg, Director**  
**Real Property Tax Service**

**RE: Refund of Real Property Taxes for:**

**Name: O'Grady, Catherine**  
**Tax Map ID: 65.00-1-27.1**  
**Town Durham**

I do hereby verify that I have investigated the claim on the attached application RP-556 and that said claim is an error lawfully entitled to correction/refund of Real Property Taxes.

The error claimed is as defined in Real Property Tax Law, Section 550:

Subdivision 2 Paragraph	a	"clerical error"
Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph		"unlawful entry"

It is my recommendation that the tax levying body approve this claim for the years listed below:

**RP-556 Refund Form:**

Refunds should be processed for the Assessment Rolls and Tax Bills as follows:

Year of Assessment Roll:   **2013**  
Year of Tax Bill:               **2014**

**Reason: The Town Assessor has determined that the assessment should have been 16,000 not 41,000 for the 2013 Assessment Roll. Therefore, a refund of overpayment of taxes should be issued.**

Signed:   
Dated: **April 22, 2015**



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

RP-556 (1/06)

APR 17 2015

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES  
FOR THE YEAR(S) 20 14 (2013-14)

Part I: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, 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. (See definitions on reverse side).

John T O'Grady  
1a. Name of Owner  
65 Townline Rd

X Day 845 623 6724 Evening 845 304 8433  
2. Telephone Number

Nanuet, NY 10954  
1b. Mailing Address

153 Hervey Sunside Rd, Durham, NY 12422  
3. Parcel Location (if different than 1b.)

sogrady31@yahoo.com  
1c. E-mail Address (optional)

193000-65.00-1-27.1

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

5. Account No. \_\_\_\_\_ 6a. Amount of taxes paid or payable \_\_\_\_\_ 6b. Date of payment (if paid) \_\_\_\_\_  
(as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) \_\_\_\_\_ by \_\_\_\_\_  
for the following reasons (use additional sheets if necessary): \_\_\_\_\_ (Tax levying body)

\* Insert name of village, county, city, school district; town in Westchester County

X 4/8/15  
Date

X Catherine O'Grady  
Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: 4/22/2015 Date warrant annexed: (2013-14)

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation:  Approve application\*  Deny Application  
4/22/15 Date Signature of Official

\*  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 of petitions filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION \_\_\_\_\_ :  
(Insert Number or Date)

APPLICATION APPROVED (Check reason)  Clerical error  Unlawful entry  Error in essential fact

Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_

Amount of refund or outstanding tax to be credited: \$ \_\_\_\_\_

APPLICATION DENIED Reason: \_\_\_\_\_

\_\_\_\_\_ Date

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

Attachment: Backup For Resolution Correcting Assessment Roll - T. Durham - O'Grady, C. (1681 : Correcting Assessment Roll - Town Of

**Real Property Tax Law, Section 550(2):**

A "clerical error" means:

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) an arithmetical error in the computation or extension of the tax;
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; or
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a relieved school tax or relieved village tax.

**Real Property Tax Law, Section 550(3):**

An "error in essential fact" means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) (e) [not applicable to refunds]; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An "unlawful entry" means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
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- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

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**Refunds:**

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# REAL PROPERTY TAX SERVICE

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TO: **Greene County Legislature** FROM: **Laura J. Van Valkenburg, Director  
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RE: **Refund of Real Property Taxes for:**

Name: **O'Grady, Catherine**  
Tax Map ID: **65.00-1-27.1**  
Town **Durham**

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Subdivision 3 Paragraph		"error in essential fact"
Subdivision 7 Paragraph		"unlawful entry"

It is my recommendation that the tax levying body approve this claim for the years listed below:

**RP-556 Refund Form:**

Refunds should be processed for the Assessment Rolls and Tax Bills as follows:

Year of Assessment Roll: **2014**  
Year of Tax Bill: **2015**

Reason: **The Town Assessor has determined that the assessment should have been 16,000 not 41,000 for the 2014 Assessment Roll. Therefore, a refund of overpayment of tax should be issued.**

Signed:   
Dated: **April 22, 2015**



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

RP-556 (1/06)  
APR 7 2015

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES  
FOR THE YEAR(S) 20 15 (2014-15)

Part 1: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, 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. (See definitions on reverse side).

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193000-65.00-1-27.1

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\* Insert name of village, county, city, school district; town in Westchester County

X 4/8/15  
Date

X Catherine O'Grady  
Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: 4/22/2015 Date warrant annexed: (2014-15)

Last day for collection of taxes without interest: \_\_\_\_\_

Recommendation:  Approve application\*  Deny Application  
4/22/15 Date *Sam P. VanValkenburg* Signature of Official

\*  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 of petitions filed pursuant to section 553.

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APPLICATION APPROVED (Check reason)  Clerical error  Unlawful entry  Error in essential fact

Amount of taxes paid: \$ \_\_\_\_\_ Amount of taxes due: \$ \_\_\_\_\_

Amount of refund or outstanding tax to be credited: \$ \_\_\_\_\_

APPLICATION DENIED Reason: \_\_\_\_\_

\_\_\_\_\_ Date

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

Attachment: Backup For Resolution Correcting Assessment Roll - T. Durham - O'Grady, C. (1681 : Correcting Assessment Roll - Town Of

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