

Real Property Tax Service Agency

MONTGOMERY
COUNTY^{NY}
Made of Something Stronger

Sandy Frasier
Director

REPORT OF INVESTIGATION

Application for Correction of Errors for the 2016 County & Town Tax Bill

SBL: 17.-1-37

CITY/TOWN: Palatine

APPLICANTS: Joseph Palmeri
432 Eaker Rd.
Fort Plain, NY 13339

BILL# 913

CORRECTION: No
REFUND:

LEVY BY: Montgomery County

DATE OF LEVY: 01/01/2016

WARRANT EXPIRED: 03/31/2016

Type of Error:

County Director's Report:

The property owner filed an application for correction to the 2016 County & Town Tax Roll for a reduction based on a fire that occurred in 2009. The property owner was already denied a correction by the Legislators by resolution #288 of 2015, because the assessor lowered the assessment by 11,000 after the fire. The property owner now wants a correction because the barn wasn't removed from the inventory on the assessor's file. Since the assessor lowered the assessment before tentative, the property owner would have received a change notice or could have checked the tentative roll for the change. If they were not satisfied with the reduction, they could have gone to grievance.

Recommendation:

I recommend denying the application for correction to the 2016 County & Town Tax Roll because the property owner did have the opportunity to grieve the amount that the property was lowered.

Forwarded to: Auditing Committee

____ Approved ☒ Disapproved

Sandy Frasier, Director
Real Property Tax Service Agency

Date Sent:



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

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 ____

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).

Palmeri, Joseph
432 Eaker Road
Fort Plain, NY 13339
1b. Mailing Address
1c. E-mail Address (optional)
17.-1-37

Day () Evening ()
2. Telephone Number
3. Parcel Location (if different than 1b.)

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) 2013, 2014, 2015 by Montgomery County/Town of Pal. *
for the following reasons (use additional sheets if necessary):
(Tax levying body)

Valu adjusted for removal of garage, but not barn. Barn burned in 2009 also.

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

12/15/15
Date

[Signature]
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: _____ Date warrant annexed: _____

Last day for collection of taxes without interest: _____

Recommendation: ☐ Approve application* ☐ Deny Application

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



Real Property Tax Service Agency

MONTGOMERY
COUNTY NY
Made of Something Stronger

Sandy Frasier
Director

REPORT OF INVESTIGATION

Application for Correction of Errors for the 2016 County & Town Tax Bill

SBL: 5.-1-37

CITY/TOWN: St. Johnsville

APPLICANTS: John W. Nichols
Anita S. Nichols
190 Triumpho Rd.
St. Johnsville, NY 13452

BILL# 930

CORRECTION: No
REFUND:

LEVY BY: Montgomery County

DATE OF LEVY: 01/01/2016

WARRANT EXPIRED: 03/31/2016

Type of Error:

County Director's Report:

The property was already recommended for correction by removing the improvement and putting the land value at 4,700 for the 2015-2016 School Tax Roll and 2016 County & Town Roll. A Report of Investigation was sent 10/14/2015 to the school and the assessor corrected the 2015 Final Roll for the 2016 County & Town Tax Roll, which would have required the board of assessment review signing the RP554. The land value on a parcel can only be changed if there was a different amount on her field work. She sent in her first addendum with the land value of 4,700 and the correction was made using that value so the land value cannot be changed again.

Recommendation:

I recommend denying the application for correction to the 2016 County & Town Tax Roll.

Forwarded to: Auditing Committee

____ Approved ☒ Disapproved

Sandy Frasier, Director
Real Property Tax Service Agency

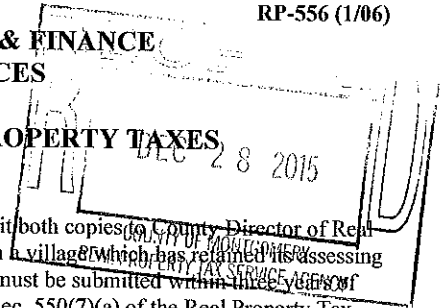
Date Sent:



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

RP-556 (1/06)

**APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 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).

John W. & Anita S. Nichols

190 Triumpho Road

St. Johnsville, NY 13452

1b. Mailing Address

Day ()

Evening ()

2. Telephone Number

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

1c. E-mail Address (optional)

5.-1-37

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) 2015 by OESJ *
for the following reasons (use additional sheets if necessary): (Tax levying body)

Improvement not on this property. No well, septic, just vacant ag land

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

12/21/15
Date

[Signature]
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: _____ Date warrant annexed: _____

Last day for collection of taxes without interest: _____

Recommendation: ☐ Approve application* ☐ Deny Application

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.

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(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