

**Chemung County Real Property Tax Service Agency
210 Lake Street
P.O. Box 588
Elmira, NY 14902**

Theresa R. Murdock, CCD
Director
(607)737-2989
tmurdock@co.chemung.ny.us

October 31, 2012

Ms. Colleen Dengler
Elmira Heights Central School District
2083 College Avenue
Elmira Heights, NY 14903

Dear Ms. Dengler:

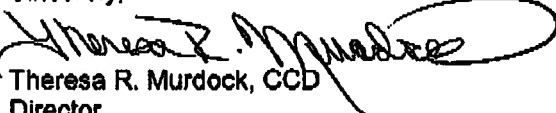
Please be advised that an application for correction of real property taxes has been filed in accordance with Section 554 of the Real Property Tax Law (RPTL) for parcel 69.14-4-44, owned by Timothy Klee and Joel Klee in the Town of Horseheads.

The assessor has certified that the property owner filed an application for an Enhanced Star Exemption in a timely manner and was granted the exemption. Said property was sold in July 2012 and the exemption was removed in error. Failure of an assessor to act on an exemption constitutes a clerical error as defined by RPTL section 550(2)(c), and should be corrected for the 2012-13 tax roll as follows:

	<u>2012-13</u>	<u>Corrected</u>	<u>Difference</u>
Assessment:	\$35,500	\$35,500	\$0
Enhanced Star Ex:	\$0	\$62,200	\$62,200
Taxable Value:	\$35,500	\$0.00	\$35,500
School Tax Rate:	\$22.233459	\$22.233459	
School Tax Amount:	\$789.29	\$0.00	\$789.29

Based upon my investigation, it is my recommendation that the application for correction be approved. The 2012-2013 School taxes have not been paid. Since the taxes with the exemption would be \$0.00, the tax amount of \$789.29 should be expunged from the tax roll. Please give me a call if you have any questions.

Sincerely,


Theresa R. Murdock, CCD
Director
Chemung County Real Property Tax Office

cc: Cindy Brand, Assessor, Town of Horseheads

RECEIVED OCT 8 0 2012



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

RP-554 (9/04)

APPLICATION FOR CORRECTED TAX ROLL
FOR THE YEAR 20 12

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.

Timothy J Klee _____ Day 607 483-3600 Evening () _____
1a. Name of Owner 2. Telephone Number

3062 Butler Ave _____
Horseheads NY 14845 _____
1b. Mailing Address 3. Parcel Location (if different than 1b.)

073489 69.14-4-44 073402-Elmira Heights Property Class 210 3062 Butler Ave

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

5. Account No. 20552000 6. Amount of taxes currently billed 789.29

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

for the following reasons (use additional sheets if necessary): Enhanced STAR exemption dropped in error

October 24, 2012 _____
Date

Timothy J. Klee
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: 10/30/12 Period of warrant for collection of taxes: 9/1/12
Last day for collection of taxes without interest: 10/1/12

Recommendation: Approve application* Deny Application
10/31/12 _____
Date Signature of County Director

If box is checked, this copy is for assessor and board of assessment review of ~~city~~/town/village of HORSEHEADS 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

RP-554 (9/04)

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Part IV. For use by COLLECTING OFFICER:

Payment may be made without interest and penalties ONLY if (1) the application has been filed with the County Director during the period when taxes may be paid without interest (see "Date application received" in Part II of this form) AND (2) the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part III of this form). If either of these conditions is not satisfied, interest and/or penalties must be paid on the corrected tax.

Order from tax levying body received:

Corrected tax due:	\$ _____
Interest and penalties (if applicable):	\$ _____
Total corrected tax due:	\$ _____

_____ Date

Tax roll corrected:

_____ Date

Tax bill corrected:

_____ Date

Application and Order annexed to tax roll:

_____ Date

Payment of corrected tax received:

_____ Date

_____ Date

_____ Signature of Collecting Officer

School Tax BILL for Fiscal Year July 01, 2012 - June 30, 2013
Elmira Heights Central School District

Bill Number: 002710

SWIS: 073489

Map Number: 69.14-4-44

Bank:

PAYMENT SCHEDULE

Pay By	PAYMENT SCHEDULE			Exemption	Exemptions	
	Amount	Penalty	Total Due		Full Value	Taxable Value
10/1/2012	789.29	0.00	789.29			
10/31/2012	789.29	15.79	805.08			

Klee Timothy J
Klee Joel B
3062 Butler Ave
Horseheads, NY 14845

Property Description
3062 Butler Ave
1 Family Res
Belmont Lot 91 92

Taxing Purpose	Total Tax Levy	%Change from Prior Year	Taxable Assessed Value	Rates per \$1000	Tax Amount	<u>Estimated State Aid</u>
School Tax	6,997,715.00	3.80 %	35,500.00	22.233459	789.29	<u>NYS Tax School Code</u>
Due Date 10/1/2012				Total Tax Due	789.29	183

Property Taxpayer's Bill of Rights

Full Market Value as of 7/1/2011 \$ 35,500.00 Assessed Value \$ 35,500.00 Uniform Percentage of Value 100.00 %
If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "How to File a Complaint on your Assessment". Please note that the period for filing complaints on the above assessment has passed.

Third Party Notification

Applications may be obtained from your tax collector or county director of Real Property tax services.

Make Checks Payable to: Collector of Taxes, Elmira Heights CSD
PO Box 1902
Elmira, NY 14902-902
Places of collection: Chemung Canal Trust Company
Any Branch (during regular banking hours)
School Tax Collector: Colleen Dangler

No penalty if paid by October 01, 2012. 2.00 % penalty if paid October 2 thru October 31, 2012.
All unpaid taxes thereafter will be reassessed and listed with the January tax.
You may be eligible for Senior Citizen tax exemptions. Senior citizens have until 3/1/2013 to apply for such exemptions.
For more information please call: Cindy Brand, Telephone 607-739-0873

Not Original Bill - Please retain this portion for your records

School Tax BILL for Fiscal Year July 01, 2012 - June 30, 2013
Elmira Heights Central School District

Tax Collector's Copy -- Please Return This With Payment

Bill Number: 002710
Name: Klee Timothy J
SWIS: 073489
Map Number: 69.14-4-44
Bank:

Pay By	PAYMENT SCHEDULE		
	Amount	Penalty	Total Due
10/1/2012	789.29	0.00	789.29
10/31/2012	789.29	15.79	805.08

Paid By _____ Check _____ Cash _____

If you wish a receipt for payment, place an 'X' in this box.

RP-425 rev. (6/08)-V4

New York State Board of
Real Property Services

Application for School Tax Relief (STAR) Exemption

Owner Telephone Number(s):
Day No. 734-6848
Evening No. _____

Date: 1/5/2012
School Dist: 073402 Elmira Heights
Property Class: 210 1 Family Res

Deadline -
3/1/12

Owner Name and Mailing Address:

Ruth Townsend
3062 Butler Ave
Horseheads, NY 14845

Property Location:

073489 69.14-4-44
3062 Butler Ave
Horseheads, NY 14845

Connie
739-0813

1st

You may be eligible for a School Property Tax Savings. If you own property and it is your primary residence, and your income does not exceed \$500,000, you are probably eligible for a STAR school property tax exemption. To receive your exemption all you have to do is complete the following sections, sign, date, return this form to your local assessor by taxable status date (3/1/12) AND **ATTACH A COPY OF A VALID NYS DRIVERS LICENSE WITH THE ADDRESS OF THE PROPERTY FOR WHICH THE APPLICATION IS BEING FILED.**

You may be eligible for a larger school property tax savings if you meet these age and income requirements:

- If you are applying for STAR for the 2011-2012 school year:
 - Will all owners be at least 65 years of age as of December 31, 2012? **OR**
 - Is the property owned by a husband and wife or by siblings, whereby at least one spouse or sibling will be 65 years of age as of December 31, 2012? Yes No
- Is the total 2010 income of all the owners and of any owners' spouses residing on the premises, \$79,050 or less? (See definition of income for STAR purposes on back of form.) Yes No

If the answer to both questions 1 and 2 is yes, all owners, including non-resident owners, must attach a copy of either their 2010 federal or 2010 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) Return this form to your local assessor by taxable status date. The assessor may require proof of age. Do not file this form with the New York State Office of Real Property Services.

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct and that the property listed above is owned by and is my (our) primary residence. I (we) understand it is my(our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is requested.

All resident owners must sign and date

Ruth Townsend 1-23-21
Signature date

Signature date

Signature date

ASSESSOR'S OFFICE
TOWN OF HORSEHEADS
150 WYGANT ROAD
HORSEHEADS NY 14845

RECEIVED

JAN 25 2012

TOWN OF HORSEHEADS
ASSESSOR'S OFFICE