

TOWN OF HORSEHEADS 2016 TAX ROLL REDUCTION

Recommendation that the tax bill for the 2016 assessment roll for Thomas Hesselson for property designated as Tax Map No. 69.18-1-5.1 250 Prescott Ave., Town of Horseheads, be decreased by \$322.16, from \$1,472.70 to \$1,150.54 and that any amount already paid in excess of the corrected tax bill be refunded. This reflects a reduction in the assessed valuation from \$64,000 to \$50,000 as described Chemung County Real Property Tax Office on January 19, 2017.

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

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

January 19, 2017

Ms. Martha Clark
School Business Executive
Elmira Heights Central School District
2083 College Avenue
Elmira Heights, NY 14903

Dear Ms. Clark:

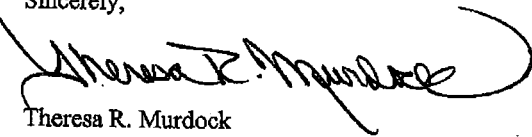
Please be advised that an application for a refund to the tax roll has been filed in accordance with Section 556 of the Real Property Tax Law (RPTL) for parcel 69.18-1-5.1, owned by Thomas Hesselton in the Town of Horseheads.

The assessor has certified that the property sustained fire damage on January 31, 2016. This was prior to taxable status date. The assessor failed to change the assessed value on the 2016 final assessment roll. Failure to assess an improvement that was destroyed by fire prior to taxable status date constitutes an error in essential fact as defined by RPTL 550 (3) (a), and should be corrected for the 2016-17 School tax roll as follows:

	<u>2016 - 2017</u>	<u>Corrected</u>	<u>Difference</u>
Assessed Value:	\$64,000	\$50,000	\$14,000
Exemption:	\$0.00	\$0.00	\$0.00
Taxable Value:	\$64,000	\$50,000	\$14,000
School Rate:	\$23.010863	\$23.010863	
Tax:	\$1,472.70	\$1,150.54	\$322.16

Based upon my investigation, it is my recommendation that the application for refund be approved and the property owner be issued a refund in the amount of \$322.16. Please do not hesitate to contact me if you have any questions.

Sincerely,


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

cc: Melanie VanNoy, Assessor, Town of Horseheads



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

RP-556 (1/06)

RECEIVED JAN 19 2017

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 16

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).

Hesselson Thomas

5903 Cedar Circle

Tamarack FL 33319

1a. Name of Owner

1b. Mailing Address

1c. E-mail Address (optional)

Other Storage 073403 69.18-1-5.1

Day (607) 481-0882

Evening ()

2. Telephone Number

250 Prescott Ave., Elmira Heights, NY 14903

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. 00774004

(as appears on tax bill)

6a. Amount of taxes paid or payable \$1,472.70

6b. Date of payment (if paid) 9-7-2016

7. I hereby request a refund or credit of real property taxes levied for the year(s) 16/17 by Elmira Heights School District *

for the following reasons (use additional sheets if necessary):

(Tax levying body)

Property sustained major fire 1-31-16. Erroneously assessment was not corrected for the 2016 roll.

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

1-19-2017

Date

Melanie E. VanNoy

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: 1/19/17

Date warrant annexed: 9/1/16

Last day for collection of taxes without interest: 9/30/16

Recommendation:

☒ Approve application*

☐ Deny Application

1/20/17

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

District:	Elmira Heights	Full Value:	87,388.00				
Bill#:	002031	School Code:	183	Tax Year:	2016-2017	Asd. Value:	64,000.00
SWIS:	073403	Map:	69.18-1-5.1	Tax Value:	64,000.00		
Primary Name:	Hesselton Thomas	Tax Rate:	23.010863				
Property Description:		Uniform%:	95.000000				
	0.00 X 0.00						
	250 Prescott Ave						
	Other Storag						
Tax Due:	1472.70	STAR Savings:	0.00				
Amount Paid:	1472.70						
Date Due:	9/30/2016	Search Again					
Date Paid:	09/07/2016	Last updated:	11/30/2016				
If you have any question, please call the tax collector at: 807-795-5333							

If unpaid after district collection period, contact the County Treasurer.



69.18-1-5.1

Hesselton, Thomas
250 Prescott Ave

073403 Elmira Heights

Roll Year: 2017 Run Yr

Land Size: 1.70 acres

Active

R/S: 1

School: Elmira Heights

Other Storage

Land AV: 42,500

Total AV: 50,000



Parcel 69.18-1-5.1

History

Assessment

Spec Dist(s)

Description

Owner(s)

Images

Gis

Site (1) Com

Lands

Imprints(s)

Blkg 1 Sec 1

Com Use

Valuation

Assessment

Reassessment Values

Market Value Survey

Land Assessed Value

42,500

Total Assessed Value

50,000

Residential Percent

Uniform Percent

95.00

Full Market Value

52,632

Partial Construction Flag

☐

Taxable Values

Permit Taxable

50,000

Muni Taxable

50,000

School Taxable

50,000

Village Taxable

50,000

Sch Alter STAF

50,000

Reliefs

School Relief

.00

Village Relief

.00

AR Information

Equal Inc

Phys Inc

Hold AR Amt

Equal Dec

Phys Dec

14,000 Split Merge No

Total 3 Roll Years:

Roll Yr	Land AV	Total AV	\$ Diff from FY	% Chg from FY
2017	42,500	50,000	0	0
2016	42,500	50,000	14,000	22
2015	42,500	64,000	N/A	N/A

21500 building value

65% Structure tax

2016

7500 building value

42,500 LV

50,000 Total AV