

**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

September 29, 2020

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

Dear Ms. Clark:

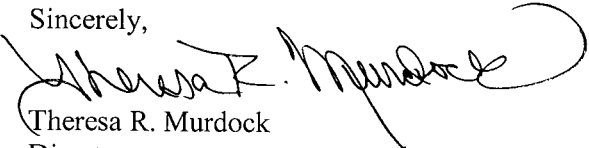
Please be advised that an application for a correction to the tax roll has been filed in accordance with Section 554 of the Real Property Tax Law (RPTL) for parcel 68.00-1-13.11, owned by Lindsay T. Mills, in the Town of Big Flats.

The assessor has certified the property was split and she failed to change the acreage on this parcel. Thereby the assessment was based upon the incorrect acreage. The 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, constitutes an Error in Essential Fact as defined by RPTL 550 (3) (c), and should be corrected for the 2020-21 School tax roll as follows:

	<u>2020 – 2021</u>	<u>Corrected</u>	<u>Difference</u>
Assessed Value:	\$181,700	\$93,100	\$88,600
Exemption:	\$0.00	\$0.00	0
Taxable Value:	\$181,700	\$93,100	\$88,600
School Rate:	\$22.736502	\$22.736502	
Amount Due	\$4,131.22	\$2,116.77	\$2,014.45

Based upon my investigation, it is my recommendation that the application for a correction to the tax roll be approved and the property owner be issued a new tax bill in the amount of \$2,116.77. 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 Big Flats



# Application for Corrected Tax Roll

**RP-554**

(12/19)

## Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Mills Lindsay T					
Mailing address of owners (number and street or PO box) 55 Townsend Way			Location of property (street address) 270 (old) Halderman Hallow Rd		
City, village, or post office elmira		State NY	ZIP code 14903		City, town, or village Big Flats
Daytime contact number 607-734-4111 ext 6633		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 072400 68.00-1-13.11	
Account number (as appears on tax bill) 01366000			Amount of taxes currently billed 4,131.22		
Reasons for requesting a correction to tax roll: Parcel was originally split into two parcels on 12/2019, and split again into four parcels 3/2020. The assessor made an essential error by not changing the acreage or assessment on the 2020 Tax Roll. Acres should be 90.24 and the assessment should be 93,100 for the 2020 Roll.					

I hereby request a correction of tax levied by Elmira Heights School District for the year(s) 2020/2021.  
(County, city, village, etc.)

Signature of applicant <i>Lindsay T. Mills</i>	Date 09-25-2020
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## Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>9/25/2020</i>	Period of warrant for collection of taxes <i>9/1/2020</i>
Last day for collection of taxes without interest <i>9/30/2020</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Theresa R. [Signature]</i>	Date <i>9/29/2020</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of BIG FLATS who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

## Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_ : (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____
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Signature of chief executive officer, or official designated by resolution	Date
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## Instructions

### General information

#### Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

#### When to send

Submit the application only **before** the collection warrant expires.

#### Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

### Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

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### For use by Collecting Officer:

Order from tax levying body received on \_\_\_\_\_  
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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District: Elmira Heights

Full Value: 188,290.00

Bill#: 000040

School  
Code: 183Tax  
Year: 2020-2021

Asd. Value: 181,700.00

SWIS: 072400

Map: 68.00-1-13.11

Tax. Value: 181,700.00

Prior  
Year: 2020-2021 ▼

PrimaryName: Mills Lindsay T

Tax Rate: 22.736502

Property Description

Uniform%: 96.500000

0.00 X 0.00

270 (old) Halderman Hollo

Rural vac&gt;10

STARSAvg: 0.00

Tax Due\*: 4131.22

Amount Paid: .00

\*Base amount. See below for tax amount due.

Date Due: 9/30/2020

[New Search](#)[Back](#)

Date Paid:

Last updated: 9/24/2020

If you have any question, please call the tax collector at: 607-795-5333

\*Base amount. See below for tax amount due.

Pay by mail: Elmira Heights CSD PO Box 1902 Elmira, NY 14902-902

Pay in person: Chemung Canal Trust Company Any Branch (during regular banking hours)

Amount due if unpaid.

4213.84

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