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

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September 29, 2022

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 69.18-3-15, owned by Conwell Corp. in the Town of Horseheads.

The assessor has certified she and the property owner signed a stipulated agreement for 2022 grievance day changing the assessment from 185,200 to 121,000. The assessor failed to add the stipulation to the list of verified changes of the Board of Assessment Review and the assessment was not changed on the 2022 Final assessment roll. The entry of assessed value on the tax roll which differs from the entry for the same parcel on the ...final verified statement of the board of assessment review due to an error in transcription constitutes a clerical error as defined by RPTL 550 (2) (a), and should be corrected for the 2022-23 School tax roll as follows:

Assessed Value:	<u>2022 - 2023</u> \$185,200	<u>Corrected</u> \$121,000	Difference \$64,200
Taxable Value:	\$185,200	\$121,000	\$64,200
School Rate:	\$18.918654	\$18.918654	
Amount Due	\$3,503.73	\$2,289.16	\$1,214.57

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 \$2,289.16. Please do not hesitate to contact me if you have any questions.

Sincerely,

Z. Murbore thenda

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

cc Teresa Lyons, Assessor, Town of Horseheads



Department of Taxation and Finance Office of Real Property Tax Services Application for Corrected Tax Roll

RECEIVED SEP 2 6 2020

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

Names of owners	
Conviell Corp	
Mailing address of owners (number and street or PO box)	Location of property (street address)
02 2155	394 E14 St.
City, village, or post office State ZIP code	City, town, or village State ZIP code
Elmira Heichts NY 148903	Elmira Heights NY 14903
Daytime contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)
	69,18-3-15
Account number (as appears on tax bill)	Amount of taxes currently billed
Reasons for requesting a correction to tax roll: CORRECTION of error 5 - st on corrections s	ipulation errorously forgotten
EHSD	
I hereby request a correction of tax levied by <u>County</u>	Town for the year(s) 2022-2023
(County city, vil	lage, etc.)
Signature of applicant Di	9/26/22

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 9/26/2029	Period of warrant for collection of taxes
Last day for collection of taxes without interest	Recommendation Approve application Deny application
Signature of official	NUNDER) Date 9/29/2022
	proverse

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

Clerical error	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):	

Signature of chief executive officer, or official designated by resolution Date

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.

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

RP-524 (03/09)

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PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

	r officer thereof) hereby
designate to act as my	representative in any and all
proceedings before the board of assessment review of the city/town/village/county of	for
purposes of reviewing the assessment of my real property as it appears on the	(year) tentative assessment
roll of such assessing unit.	

Date

Signature of owner (or officer thereof)

69.18-3-15

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

	<u> </u>	Signature of own	er (or representative)
PART SIX: ST	TPULATION		
The complainant (or complainant's representative) and asso	TE O EL TEROIT	designated by a r	majority of the board of
assessors) whose signatures appear below stipulate that the	following accord	dusignation of a r	innlied to the above
assessors) whose signatures appear below supulate that the	Tonowing assesse		$\frac{1}{2} \int \frac{1}{2} \int \frac{1}$
described property on the 2022 (year) assessment rol			
(Check box if stipulation approves exemption indicated)	ated in Part Three	, section B.2. or (.1.)
Jenesa Jeresa	Q_{i}	. ,	5/18/20=
		m	Data CA
Complainant or representative	Assessor	done u	5/18/20 3 sire Date
SPACE BELOW FOR USE OF BO	ARD OF ASSE	SSMENT REV	/IEW
Dispo	sition		
Unequal assessment	Excessive assess	ment	
1) Unlawful assessment	Misclassification		
\Box Ratification of stipulated assessment \Box			
La Ratification of supulated assessment as			
Reason:			
1(cd301).			
Vote on C	Complaint		
4 1 1	-		
All concur			
All concur All concur	🖂 against	□ abstain	🗆 absent
All concur except:	⊖ against	⊂ abstain	□ absent
	-		
All concur except: Name	□ against □ against	□ abstain □ abstain	
All concur except:	-	🗌 abstain	🗅 absent
All concur except: Name Name	against	🗔 abstain D	absent
All concur except:	□ against Claimed assessm	⊂ abstain D <u>ent</u> <u>Board of</u>	□ absent ecision by <u>Assessment Review</u>
C All concur except:	against	☐ abstain D <u>ent Board of</u> \$	☐ absent ecision by <u>Assessment Review</u>
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All concur except:	against	☐ abstain D <u>ent</u> <u>Board of</u> \$ \$\$ \$\$	absent absent assessment Review
All concur except:	against	☐ abstain D <u>ent</u> <u>Board of</u> \$ \$\$ \$\$	☐ absent ecision by <u>Assessment Review</u>

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Original bill School Tax BILL for-Fiscal Year July 01, 2022 - June 30, 2023 Elmira Heights Central School District

Bill Number: 002	126	SWIS:	073403	Map Nu	nber: 69.18-3-15	Banl	c	
	PAYMENT	SCHED	ULE			Exemptio	ins	
<u>Pay By</u>	Amou		Penalty	Total Due	Exemption		uli Value	Taxable Valu
	3,503.1		0.00	3,503.73				
10/31/2022	3,503.		70.07	3,573.80				
Convoll	~ ~~				Property Descr	iption		
Conwell (PO Box 2					394 E 14Th St			
Elmira He	eights, NY 1490)3			1 use sm bld			
Taxing Purpose	Total Ta	x Levy	%Change from Prior Year	Taxable Assessed Value	Rates per \$1000	Tax Amount		ted State Aid
School Tax	8,287,	301.00	2.00 %	185,200.00	18.918654	3,503.73	<u>NYS T</u>	ax School Code
Due Date	e 9/30/2022			· ,	Total Tax Due	3,503.73		183
Full Market Value a If you feel your asse booklet "How to File	essment is too hi	igh, you	5,200.00 have the right to	seek a reduction in th	e \$ 185,200.00 he future. For further inf d for filing complaints o	Uniform Percent ormation, please ask n the above assessr	vour asse	ssor for the
f you feel your asse	essment is too hi a Complaint on Applicatio	igh, you your A: ns may Co PC	5,200.00 have the right to ssessment". Plea be obtained from	Assessed Values e seek a reduction in the see note that the period Third Party Notifier your tax collector or Elmira Heights CSD	e \$ 185,200.00 he future. For further inf d for filing complaints o	ormation, please asl n the above assessr	your asse nent has pa	ssor for the
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Edit Parcel Information

Edit Date 10/5/2022 Today **Owner/Address Court Order/ Adjustments** Owner Conwell Corp PO Box 2155 STAR New (complete) Elmira Heights, NY 14903

Address Enhanced STAR Basic & Enhanced STAR Savings 0.00 Taxable Value 121,000.00 is 2nd name field an address Tax 2,289,16 1 Prior Omission 0.00 Insufficient Funds (diff. if STAR) Library 0.00 Value Payment Check Amount Save/Reverse Library Tax 0.00 1 0.00 Other Tax Purpose 0.00 0.00 Penalty[‡] Penalty Total Due 2,289.16 Total Paid 0.00 Regular Penalty Refund 0.00 23 Ignore Penalty Exclude Penalty Penalty figured only if payment has been made. Split (Add) Parcel **Prior Omission** Prior Omission: 0.00 Мар Original parcel Map: 69,18-3-15 STAR Name No STAR Basic STAR Enhanced STAR Address Basic & Enhanced Assessed Value Tax Library Tax **Property Description** Penalty Regular Penalty **Property Location** Ignore Penalty Exclude Penalty Location same as address is 2nd name field an address

Assessed Value 121,000.00

No STAR

Basic STAR

Parcel Information

	djustments & Refunds					
Previous Ass	essed Value Previous To	tal Tax Due R	efund Ac	ljustment Date		
	185,200.00	3,503.73	0.00	10/5/2022		
Municipality:	Elmira Heights Central Sch District	nool Sch	ool Code:	183	Bill Number:	002126
Name:	Conwell Corp		Year:	2022	Bank Code:	
Name.	PO Box 2155		SWIS:	073403	Full Value:	185,200.00
	Elmira Heights, NY 14903		- Map:	69.18-3-15	Asd. Value:	121,000.00
Owner			Str. Addr.:	394 E 14Th St	Tax. Value:	121,000.00
Address:			Property	1 use sm bld	Tax Rate:	18.918654
		De	scription:		% Uniform:	100.000000
Batch:			Prior Omission:	0.00	Regular Igno Penalty Penalty	
Date to Post:	10/5/2022		Acres:	1.70		
Comments:				······		
ayment Details Pmnt Batch D Receipt Req	Date Paid Amt. Due Penal 2,289.16 45.7		Check F		Due Over / (Short) Paid 4.94	Ву
Exemption	ns				Taxing Purpose	
No exemptions	e				taxing purpose found.	

School Tax BILL for Fiscal Year July 01, 2022 - June 30, 2023 Elmira Heights Central School District

			-	School District			
Bill Number: 002126	SWIS	: 073403	Map Nu	nber: 69.18-3-15	Bank	•	
	PAYMENT SCHED	ULE			Exemption	16	
Pay By	Amount	Penalty	Total Due	Exemption		IL Value	Taxable Va
9/30/2022	2,289.16	0.00	2,289.16				
10/31/2022	2,289.16	45.78	2,334.94				
20 . 52							
				Property Descrip	otion		
Conwell Corp PO Box 2155				394 E 14Th St			
Elmira Height	s, NY 14903			1 use sm bld			
			14				
Taxing Purpose	Total Tax Levy	%Change from Prior Year	Taxable Assessed Value	Rates per \$1000	Tax Amount	<u>Estimat</u>	ed State Aid
School Tax	8,287,301.00	2.00 %	121,000.00	18.918654	2,289.16	<u>NYS Ta</u>	<u>x School Co</u>
Due Date 9/3	0/2022		,	Total Tax Due	2,289.16		183
f you feel your assessme	ent is too high, you	5,200.00 have the right to	seek a reduction in th	e \$ 121,000.00 he future. For further info d for filing complaints on	Uniform Percenta rmation, please ask the above assessm		eor for the
f you feel your assessme booklet "How to File a Co Make Checks Payable to	ent is too high, you omplaint on your As Applications may o: Co PC Elm	5,200.00 have the right to ssessment". Plea be obtained from llector of Taxes. D Box 1902 nira, NY 14902-1	Assessed Value seek a reduction in the section in the perio Third Party Notifi your tax collector or a Elmira Heights CSD	e \$ 121,000,00 he future. For further infor d for filing complaints on cation county director of Real Pr	rmation, please ask the above assessm	your asses ent has pas	eor for the
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