

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, 2022

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

Dear Ms. Clark:

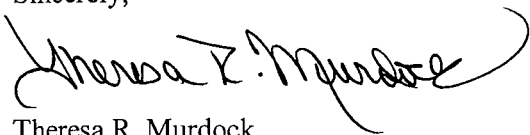
Please be advised that an application for a correction to the tax roll has been filed in accordance with Section 554 of the Real Property Tax Law (RPTL) for parcel 69.18-3-15, owned by Conwell Corp. in the Town of Horseheads.

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:

	<u>2022 – 2023</u>	<u>Corrected</u>	<u>Difference</u>
Assessed Value:	\$185,200	\$121,000	\$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,



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

cc Teresa Lyons, Assessor, Town of Horseheads

Elm Heights



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554

(12/19)

RECEIVED SEP 26 2022

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

Names of owners <u>Conwell Corp</u>			
Mailing address of owners (number and street or PO box) <u>PO 2155</u>		Location of property (street address) <u>394 E 14th St.</u>	
City, village, or post office <u>Elmira Heights NY</u>	State <u>NY</u>	ZIP code <u>148903</u>	City, town, or village <u>Elmira Heights NY</u>
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <u>69.18-3-15</u>	
Account number (as appears on tax bill)		Amount of taxes currently billed	
Reasons for requesting a correction to tax roll: <u>correction of errors - stipulation erroneously forgotten on corrections sent to county</u>			

I hereby request a correction of tax levied by EH SD County + Town for the year(s) 2022-2023
(County, city, village, etc.)

Signature of applicant <u>Lena R Lyone</u>	Date <u>9/26/22</u>
---	------------------------

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 <u>9/26/2022</u>	Period of warrant for collection of taxes <u>9/1/2022</u>
Last day for collection of taxes without interest <u>9/30/2022</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Monica R. M... ..</u>	Date <u>9/29/2022</u>

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 Horseneads 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): _____

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
---------------------------------	------

69.18-3-15

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or 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)

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.

Date

Signature of owner (or representative)

PART SIX: STIPULATION

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the 2022 (year) assessment roll: Land \$ 50,000 Total \$ 121,000
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Complainant or representative

Teresa R. Payne
Assessor

5/18/2022
Date
done using email

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- Unequal assessment
- Excessive assessment
- Unlawful assessment
- Misclassification
- Ratification of stipulated assessment
- No change in assessment

Reason: _____

Vote on Complaint

- All concur
- All concur except: _____ against abstain absent
- Name
- _____ against abstain absent
- Name

Decision by

Board of Assessment Review

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):
 Homestead \$ _____ \$ _____ \$ _____
 Non-homestead \$ _____ \$ _____ \$ _____
 Date notification mailed to complainant _____

Original bill

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

Bill Number: 002126

SWIS: 073403

Map Number: 69.18-3-15

Bank:

PAYMENT SCHEDULE

Pay By	PAYMENT SCHEDULE			Exemption	Exemptions	
	Amount	Penalty	Total Due		Full Value	Taxable Value
9/30/2022	3,503.73	0.00	3,503.73			
10/31/2022	3,503.73	70.07	3,573.80			

Conwell Corp
PO Box 2155
Elmira Heights, NY 14903

Property Description

394 E 14Th St
1 use sm bld

Taxing Purpose	Total Tax Levy	%Change from Prior Year	Taxable Assessed Value	Rates per \$1000	Tax Amount	Estimated State Aid
School Tax	8,287,301.00	2.00 %	185,200.00	18.918654	3,503.73	NYS Tax School Code 183
Due Date 9/30/2022				Total Tax Due	3,503.73	

Property Taxpayer's Bill of Rights

Full Market Value as of 7/1/2021 \$ 185,200.00 Assessed Value \$ 185,200.00 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: Any Chemung Canal Trust Company Branch

School Tax Collector: Kim Dykes

No penalty if paid by September 30, 2022. 2.00 % penalty if paid October 1 thru October 31, 2022.

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 3/1/2023 to apply for such exemptions.

For more information please call: Your town assessor

Not Original Bill - Please retain this portion for your records

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

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

Bill Number: 002126

Name: Conwell Corp

SWIS: 073403

Map Number: 69.18-3-15

Bank:

PAYMENT SCHEDULE

Pay By	Amount	Penalty	Total Due
9/30/2022	3,503.73	0.00	3,503.73
10/31/2022	3,503.73	70.07	3,573.80

Paid By _____ Check _____ Cash _____

District Account: 131101463

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

Edit Parcel Information

Edit Date 10/5/2022

Today

Owner/Address Owner <input type="text" value="Conwell Corp"/> <input type="text" value="PO Box 2155"/> New (complete) <input type="text" value="Elmira Heights, NY 14903"/> Address <input type="checkbox"/> is 2nd name field an address	Court Order/ Adjustments Assessed Value 121,000.00 STAR <input type="radio"/> No STAR <input type="radio"/> Basic STAR <input type="radio"/> Enhanced STAR <input type="radio"/> Basic & Enhanced STAR Savings 0.00 Taxable Value 121,000.00 <input checked="" type="checkbox"/> Tax 2,289.16 <input checked="" type="checkbox"/> Prior Omission 0.00 (diff. if STAR) Library 0.00 <input checked="" type="checkbox"/> Value Library Tax 0.00 Other Tax Purpose 0.00 Penalty [‡] 0.00 Total Due 2,289.16 Total Paid 0.00 Refund 0.00 <input checked="" type="checkbox"/> [‡] Penalty figured only if payment has been made.
Insufficient Funds Payment Check Amount Save/Reverse 1 0.00 <input type="checkbox"/>	
Penalty <input type="radio"/> Regular Penalty <input type="radio"/> Ignore Penalty <input type="radio"/> Exclude Penalty	
Prior Omission Prior Omission: 0.00	
Map Name <input type="text"/> Address <input type="text"/> Property Description <input type="text"/> Property Location <input type="text"/> <input type="text" value="Location same as address"/> <input type="checkbox"/> is 2nd name field an address	Split (Add) Parcel Original parcel Map: 69.18-3-15 STAR <input type="radio"/> No STAR <input type="radio"/> Basic STAR <input type="radio"/> Enhanced STAR <input type="radio"/> Basic & Enhanced Assessed Value <input type="text"/> Tax <input type="text"/> Library Tax <input type="text"/> Penalty <input type="radio"/> Regular Penalty <input type="radio"/> Ignore Penalty <input type="radio"/> Exclude Penalty

Parcel Information

Court Order Adjustments & Refunds											
Previous Assessed Value	Previous Total Tax Due	Refund	Adjustment Date								
185,200.00	3,503.73	0.00	10/5/2022								
Municipality:	Elmira Heights Central School District	School Code:	183	Bill Number:	002126						
Name:	Conwell Corp	Year:	2022	Bank Code:							
	PO Box 2155	SWIS:	073403	Full Value:	185,200.00						
Owner Address:	Elmira Heights, NY 14903	Map:	69.18-3-15	Asd. Value:	121,000.00						
		Str. Addr.:	394 E 14Th St	Tax. Value:	121,000.00						
		Property Description:	1 use sm bld	Tax Rate:	18.918654						
				% Uniform:	100.000000						
Batch:		Prior Omission:	0.00	<input checked="" type="radio"/> Regular Penalty	<input type="radio"/> Ignore Penalty						
				<input type="radio"/> Exclude Penalty							
Date to Post:	10/5/2022	Acres:	1.70								
Comments:											
Payment Details											
Pmnt	Batch	Date Paid	Amt. Due	Penalty	Total Due	Check Paid	Cash Paid	Bal. Due	Over / (Short)	Paid By	
1			2,289.16	45.78	2,334.94	<input type="checkbox"/>	<input type="checkbox"/>	2,334.94			
<input type="checkbox"/>	Receipt Request		Check Number								
Exemptions						Taxing Purpose					
No exemptions found.						No taxing purpose found.					

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

Bill Number: 002126

SWIS: 073403

Map Number: 69.18-3-15

Bank:

PAYMENT SCHEDULE

Pay By	PAYMENT SCHEDULE			Exemption	Exemptions	
	Amount	Penalty	Total Due		Full Value	Taxable Value
9/30/2022	2,289.16	0.00	2,289.16			
10/31/2022	2,289.16	45.78	2,334.94			

Conwell Corp
PO Box 2155
Elmira Heights, NY 14903

Property Description

394 E 14Th St
1 use sm bld

Taxing Purpose	Total Tax Levy	%Change from Prior Year	Taxable Assessed Value	Rates per \$1000	Tax Amount	Estimated State Aid
School Tax	8,287,301.00	2.00 %	121,000.00	18.918654	2,289.16	NYS Tax School Code 183
Due Date 9/30/2022				Total Tax Due	2,289.16	

Property Taxpayer's Bill of Rights

Full Market Value as of 7/1/2021 \$ 185,200.00 Assessed Value \$ 121,000.00 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: Any Chemung Canal Trust Company Branch

School Tax Collector: Kim Dykes

No penalty if paid by September 30, 2022. 2.00 % penalty if paid October 1 thru October 31, 2022.

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 3/1/2023 to apply for such exemptions.

For more information please call: Your town assessor

Not Original Bill - Please retain this portion for your records

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

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

Bill Number: 002126

Name: Conwell Corp

SWIS: 073403

Map Number: 69.18-3-15

Bank:

PAYMENT SCHEDULE

Pay By	Amount	Penalty	Total Due
9/30/2022	2,289.16	0.00	2,289.16
10/31/2022	2,289.16	45.78	2,334.94

Paid By _____ Check _____ Cash _____

District Account: 131101463

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