

Legislation Details (With Text)

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File created: 4/27/2022 **In control:** County Legislature
On agenda: 5/5/2022 **Final action:** 5/19/2022
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Title: Authorize Correction of Error Denial MA 12.-1-34

Sponsors:

Indexes:

Code sections:

Attachments:

| Date | Ver. | Action By | Action | Result |
|-----------|------|--|----------------------|--------|
| 5/19/2022 | 1 | County Legislature | adopted | Pass |
| 5/5/2022 | 1 | Planning and Community Resources Committee | carried at Committee | Pass |

Narrative of Resolution:

Authorize Correction of Error Denial MA 12.-1-34

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$0

Are funds already budgeted? Choose an item.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY PLANNING, ENVIRONMENTAL MANAGEMENT, REAL PROPERTY, AND CAPITAL PLANNING AND BUDGETING COMMITTEE TO DENY A REQUEST TO CORRECT THE 2022 TAX ROLL OF THE TOWN OF MAMAKATING FOR TAX MAP #12.-1-34

WHEREAS, an application dated April 6, 2022 having been filed by Kathleen Baxter with respect to property assessed to said applicant on the 2022 tax roll of the Town of Mamakating bearing Tax Map #12.-1-34 pursuant to Section 556 of the Real Property Tax Law, to correct a claimed error on said tax roll resulting from the over assessment of the applicant's property; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated April 14, 2022 recommending this Board deny said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

(a) That the application be denied because the reason for the correction of error (COE) does not meet the requirements for a COE ie. a valuation issue due to an incorrect entry of the square footage of a building is not a

correctable error pursuant to Real Property Tax Law Sections 550 & 556.

NOW, THEREFORE, BE IT RESOLVED, that the application be denied upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chairman of the County Legislature be and he hereby is directed to note the decision of this Board on the application, send notice of denial to the applicant and file a copy of the records of this proceeding with the Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.