



Legislation Details (With Text)

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Title: TO CORRECT THE 2024 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #107.-1-1

Sponsors:

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
8/8/2024	1	Management & Budget Committee	carried at Committee	Pass

Narrative of Resolution:

RESOLUTION INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO CORRECT THE 2024 TAX ROLL OF THE TOWN OF LIBERTY FOR TAX MAP #107.-1-1

WHEREAS, an application dated July 8, 2024 having been filed by the Sullivan County Land Bank Corp. pursuant to Section 556 of the Real Property Tax Law with respect to property assessed to said applicant on the 2024 tax roll of the Town of Liberty bearing Tax Map #107.-1-1 to correct an unlawful entry, due to an entry on the taxable portion of the assessment roll or the tax roll, or both, of the assessed valuation of real property which, except for the provisions of RPTL, §490, is wholly exempt from taxation; land banks are exempt from taxation per Not for Profit Corporation law §1608; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated July 18, 2024 recommending this Board approve said application; and

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

- (a) That the application be approved because of an unlawful entry

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

BE IT FURTHER RESOLVED, that the Chair of the County Legislature be and she hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval 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 releved school tax, the Treasurer shall charge back such amount in accordance with law.

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

Amount to be authorized by Resolution: \$18.54

Are funds already budgeted? No

Specify Compliance with Procurement Procedures:

RPTL §556