E-7

TOWN/VILLAGE OF HARRISON

MEMORANDUM

TO: Supervisor/Mayor Ronald Belmont and the Honorable Town Board Members

FROM: Mark Heinbockel, Assessor

DATE: February 26, 2013

RE: Refund of Real Property Taxes for STAR Exemption

Attached please find an "Application For Refund and Credit of Real Property Taxes for the Year 2012(RP-556), which was signed and approved by David Jackson, Executive Director of the Westchester County Tax Commission.

Therefore, we ask that the Town Board authorize the Comptroller to issue a refund check in the amount of $987.00

If you have any questions, please call the office.

RECEIVED
2013 FEB 27 AM 10: 13
TOWN CLERK
HARRISON, N.Y.

Westchester gov.com

Robert P. Astorino
County Executive

David B. Jackson, AAS, CCD, IAO
Executive Director, Westchester County Tax Commission

Friday, February 22, 2013

Mark Heinbockel, Assessor
Municipal Building, Town of Harrison
1 Heineman Place
Harrison NY 10528

RECEIVED FEB 2 6 2013 ASSESSOR HARRISON NEW YORK

PARCEL ID: 192-1 **OWNER:** Hauser

Dear Mark,

Enclosed is an Application for Refund & Credit of Real Property Taxes that I received in regard to the parcel referred to above. I have determined that a clerical error has occurred.

It is therefore my recommendation that the application(s) be approved pursuant RPTL §550.2(c).

It this application is approved by the Tax Levying Body, a correction to the tax roll should be made accordingly.

Sincerely,

David B. Jackson, AAS, CCD, IAO
Executive Director

C: Board of Education, Harrison Central School District (Tax Levying Body)
C/O Mr. Louis N. Wool, Superintendent of Schools
50 Union Avenue
Harrison NY 10528

Westchester County Tax Commission, Office of the Executive Director

110 Dr. Martin Luther King Jr., Blvd.
Room L-221
White Plains, New York 10601

FAX: (914) 995-4333
Telephone: (914) 995-4325
E-mail: Dbj1@westchestergov.com

Website: http://www.westchestergov.com/taxcommission

RP-556 (1/06)

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES FOR THE YEAR(S) 20 12

Part 1: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

ROSE HAUSER
PAULINE BAROOTJIAN
1a. Name of Owner

Day ( ) Evening ( )
2. Telephone Number

470 HALSTEAD AVENUE(1T)
1b. Mailing Address

3. Parcel Location (if different than 1b.)

HARRISON NY 10528
1c. E-mail Address (optional)

BLOCK 192 LOT 1
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. 000011080 (as appears on tax bill) 6a. Amount of taxes paid or payable 76,097.43 6b. Date of payment (if paid) 1/25/13

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2012 by HARRISON CENTRAL SCHOOL * (Tax levying body)
for the following reasons (use additional sheets if necessary):
The Assessor's Office failed to enter exemption to parcel from excel spreadsheet.

* Insert name of village, county, city, school district; town in Westchester County

2/13/13
Date

Rose Hauser
Signature of Applicant

PART II: For use by **COUNTY DIRECTOR, VILLAGE ASSESSOR:** Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: _____ Date warrant annexed: _____

Last day for collection of taxes without interest: _____

Recommendation: ☐ Approve application* ☐ Deny Application

_____ Date

_____ Signature of Official

*☐ If box is checked, this copy is for assessor and board of assessment review of city/town/village of _____ which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

PART III: For use by **TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION** _____:
(Insert Number or Date)

APPLICATION APPROVED (Check reason) ☐ Clerical error ☐ Unlawful entry ☐ Error in essential fact

Amount of taxes paid: $_____ Amount of taxes due: $_____

Amount of refund or outstanding tax to be credited: $_____

APPLICATION DENIED Reason: _____

_____ Date

_____ Signature of Chief Executive Officer or Official Designated by Resolution

Real Property Tax Law, Section 550(2):

A "clerical error" means:

(a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
(b) a mathematical error in the computation of a partial exemption;
(c) an incorrect entry due to failure of the assessor to act on a partial exemption;
(d) an arithmetical error in the computation or extension of the tax;
(e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
(f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
(g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor
(h) an incorrect entry on a tax roll of a relevied school tax or relevied village tax which has been previously paid; or
(i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a relevied school tax or relevied village tax.

Real Property Tax Law, Section 550(3):

An "error in essential fact" means:

(a) the assessment of an improvement destroyed or removed prior to taxable status date;
(b) the assessment of an improvement not in existence or present on a different parcel;
(c) an 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;
(d) (e) [not applicable to refunds]; or
(f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

Real Property Tax Law, Section 550(7):

An "unlawful entry" means:

(a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
(b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
(c) an entry made by a person or body without the authority to make such entry;
(d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
(e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

Refunds:

When an application concerns a tax that has already been paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits:

When an application concerns a tax that has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point, but no additional interest and penalties shall be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part II of this form). The interest and penalties on the credited portion of the tax are cancelled.