

F-8

TOWN/VILLAGE OF HARRISON

MEMORANDUM

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

FROM: Mark Heinbockel, Assessor

DATE: August 20, 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 AUG 22 AM 9:49
TOWN CLERK
HARRISON, N.Y.



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...

PETER F & ROSALIE E CRISPO

Day () Evening ()

1a. Name of Owner
193 COLUMBUS AVENUE(1A)

2. Telephone Number

WEST HARRISON NY 10604

1b. Mailing Address

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

1c. E-mail Address (optional)

BLOCK 814 LOT 30

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

5. Account No. 49650
(as appears on tax bill)

6a. Amount of taxes paid or payable 23,883.47
23,883.47

6b. Date of payment (if paid) 10/23/13
11/29/13

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2012 by HARRISON CENTRAL SCHOOL *
for the following reasons (use additional sheets if necessary):
The Assessor's Office inadvertently failed to apply the Basic STAR to the above referenced unit. (Tax levying body)

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

8/12/13
Date

Peter F Crispo
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: 8/14/13

Date warrant annexed: 9/11/12

Last day for collection of taxes without interest: _____

Recommendation:

[X] Approve application*

[] Deny Application

8/19/13

Date

[Signature]
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 relieved school tax or relieved 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 relieved school tax or relieved 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.

Robert P. Astorino
County Executive

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

Monday, August 19, 2013

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



PARCEL ID: 814-30 OWNER: Crispo

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 to RPTL §550.2(c).

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

Sincerely,

A handwritten signature in black ink that reads "David B. Jackson".

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. FAX: (914) 995-4333
Room L-221 Telephone: (914) 995-4325
White Plains, New York 10601 E-mail: Dbj1@westchestergov.com

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



TOWN OF HARRISON
VILLAGE OF HARRISON
ALFRED F. SULLA, JR. MUNICIPAL BUILDING
1 HEINEMAN PLACE
HARRISON, NEW YORK, 10528



Telephone: (914) 670-3060
Fax: (914) 835-2010

MARK HEINBOCKEL
Assessor

SANDRA ARCARA
Assessment Clerk

August 12, 2013

County of Westchester
Tax Commission
110 Dr. Martin Luther King Jr. Blvd
Room L-222
White Plains, New York 10601
David Jackson, Executive Director

RE: Application for Refund and Credit of Real Property Taxes
Block 814 Lot 30

Dear Mr. Jackson:

Attached please find an application for "Application for Refund and Credit of Real Property Taxes for the year of 2012.

Part I is filled out and signed by the owner.

Peter F and Rosalie E Crispo have been receiving the Basic STAR exemption on their Co-op unit. When entering the data from the excel spreadsheet to the RPS system the Assessor's Office failed to enter the exemption to above unit.

Therefore, I ask that you approve Part II.

If you have any questions, please call the office.

Sincerely,

Sandra A Arcara
Assessment Clerk



Application for School TAX Relief (STAR) Exemption

Dear Property Owner,

You may be eligible for a School Property Tax Savings. If you own property and it is your primary residence, you are probably eligible for a STAR school property tax exemption. To get your exemption all you have to do is **complete the following sections, sign, date and return this form to your local assessor by taxable status date.** The assessor may require proof of residency and ownership.

Name and telephone number of owner(s)

Peter F. Crispo
Rosalie E. Crispo

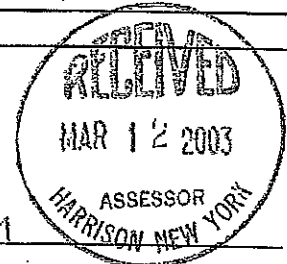
Mailing address of owner(s)

193 Columbus Avenue, 1A
West Harrison, NY 10604

Day Number (914) 253-3788

Evening Number (914) 428-0651

E-Mail Address _____



193 Columbus Ave. Apt 1A
Street address

Harrison
Location of property
Village (if any)

West Harrison, New York
City/town

Harrison
School district

Tax map number or section/block/lot ~~0711/01~~ 0806/0814/30 & 39
Property identification (see tax bill or assessment roll)

You may be eligible for a larger school property tax savings if you meet these age and income requirements:

- If you are applying for STAR for the 2003-2004 school year:
 - Will all owners be at least 65 years of age as of December 31, 2003? **OR**
 - Is the property owned by a husband and wife or by siblings, whereby at least one spouse or sibling will be 65 years of age as of December 31, 2003? Yes No
- Is the total 2001 income of all the owners, and of any owners' spouses residing on the premises, \$62,100 or less? (See definition of income for STAR purposes on back of form.) Yes No

If the answer to both questions 1 and 2 is yes, all owners, including non-resident owners, must attach a copy of either their 2001 federal or 2001 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) Return this form to your local assessor by taxable status date. The assessor may require proof of age. Do not file this form with the State Board of Real Property Services.

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct and that the property listed above is owned by and is my (our) primary residence. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is requested.

All resident owners must sign and date.

Peter F. Crispo 3-8-03
Signature Date

Rosalie E. Crispo 3-8-03
Signature Date

Signature Date