

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: 2018-2019 Tax Roll Adjustment

DATE: October 15, 2018

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve all changes to the 2018-2019 tax levy.

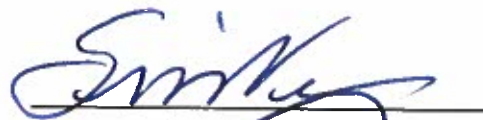
FACTS AND ANALYSIS:

As defined in Section 550 of the Real Property Tax Law, the St. Lawrence County Real Property Tax Service Agency has notified the Ogdensburg City School District that due to a clerical error an exemption was removed in error when deed 2017/2018 to parcel #59.025-1-13.12 in Oswegatchie, which reserved Live Use, was put on file with the St. Lawrence County Real Property Tax Service Agency. Therefore; the Enhanced STAR exemption is added to the tax payer's 2018-2019 school tax bill in the amount of \$1,679.00, and a new tax bill has been issued. The addition of the Enhanced STAR reduces the tax levy for the district in the amount of \$1,679.00.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the recommendation of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby approve the reduction to the tax levy in the amount of \$1,679.00 this 15th day of October 2018.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

TMV/alf
Attachment

10/01/18
School Tax

Ogdensburg City School District
TAX ADJUSTMENT LOG
All SWIS Codes / All Adjustment Dates

SWIS
Property#
Bill #
Owner / Property Location
Reason for Adjustment

Non-STAR Exemption
Basic STAR Exemption
Enhanced STAR Exemption
Assessment
Tax Amount

SWIS: 401200 OGDENSBURG

TOTAL FOR 401200 OGDENSBURG	
Original Amount	329,160,618
Total Adjustments	0
Ending Amount	329,160,618

SWIS: 405000 LISBON

TOTAL FOR 405000 LISBON	
Original Amount	93
Total Adjustments	0
Ending Amount	93

SWIS: 406489 OSWEGATCHIE

40648 Jenno Lawrence (LU) 7300 SH 68 -1,679.00
59,025-1-13,12 Exemption removed erroneously when Life Use deed was
000112 filed, as per Bruce Green, SLC Real Property Tax Service AFARR 10/01/18
Agency Dir

TOTAL FOR 406489 OSWEGATCHIE	
Original Amount	17,949,191
Total Adjustments	0
Ending Amount	17,949,191

REPORT TOTALS	
Original Amount	347,109,902
Total Adjustments	0
Ending Amount	347,109,902

Ogdensburg City School District

2018 School Tax Certification

For Fiscal Year Ending 06/30/19

Bill No. 000112

Page No. 1 of 1

MAKE CHECKS PAYABLE TO

Alane L. Farrell
Tax Collector
%Community Bank N.A.
320 Ford Street
Ogdensburg NY 13669

TO PAY IN PERSON

Bring Tax Bill to:
Community Bank N.A.
320 Ford Street
Ogdensburg NY 13669

PROPERTY ADDRESS & LEGAL DESCRIPTION

S/B/L 406489 59.025-1-13.12
Address: 7300 SH 68
Town of: OSWEGATCHIE
School: 401200 - OGDENSBURG CSD
Class: Single Family Residence
Bank: **Acres:** 1.00 **Roll:** 1
Property Re:0609sp90000
Descrip:

Jenno Lawrence (LU)
Jenno June (LU)
7300 SH 68
Ogdensburg, NY 13669

Property Taxpayer's Bill of Rights

Full Market Value: \$90,909
Total Assessed Value: \$90,000
The Uniform Percentage of Value used to establish assessments was: 99.00%

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.

<u>Exemption</u>	<u>Value</u>	<u>Tax Purpose</u>	<u>Full Value Est.</u>

PROPERTY TAXES

<u>Taxing Purpose</u>	<u>Total Tax Levy</u>	<u>% Change from Prior Year</u>	<u>Taxable Value or Units (before STAR exemption)</u>	<u>Rate per \$1000 or Per Unit</u>	<u>Tax Amount</u>
Ogdensburg School	10,108,162	2.6%	90,000.00	26.938656	2,424.48
School Tax/Library	125,000	150.0%	90,000.00	0.333130	29.98

Payment Schedule

<u>Payment Period</u>	<u>Penalty</u>	<u>Late Fee</u>	<u>Total Due</u>
09/04/18 - 10/05/18			775.46
10/06/18 - 11/06/18		15.51	790.97
11/07/18 - 12/06/18		23.26	798.72
12/07/18 - 01/04/19		31.02	806.48

Your tax savings this year resulting from the NYS School Tax Relief (STAR) program are \$1,679.00

TOTAL TAXES DUE \$775.46

To whom it may concern:

This is to certify the following information which is contained in the official Real Property Tax Records of the Ogdensburg City School District:

Parcel 406489 59.025-1-13.12
Owner Jenno Lawrence (LU)
Location 7300 SH 68

TAX AMOUNT: 775.46
TAX PAID: 0.00
TAX BALANCE DUE: 775.46

Paid On Payor Check # Tax Paid Fee Paid

* No Payments received for this parcel *



Authorized Signature

ST. LAWRENCE COUNTY



REAL PROPERTY TAX SERVICE AGENCY

Courthouse Room 249, 48 Court Street

Canton, New York 13617-1169

Bruce Green, IAO

Director

VOICE (315)379-2272

FAX (315)229-3222

WEB SITE: <http://www.stlawco.org/departments/realproperty/>

September 28, 2018

Ms. Patricia Smithers
Coop Business Office
Ogdensburg Enlarged City School
1100 State St
Ogdensburg NY 13669

Dear School Business Manager:

There is an error on the tax roll in your school district. The enclosed form lists the pertinent information dealing with this error. This type of error is defined in Section 550 of the Real Property Tax Law.

This office recommends that the school board acts to correct the tax roll.

The school is responsible for notifying the applicant of the corrected tax due on form RP-554 after the school board action.

Please send us copies of completed correction of error forms after the School Board acts on them so we can make sure our records get corrected.

If you have any questions, please give the office a call. Either Patricia Fletcher or I will assist you.

Sincerely,

Bruce Green, by Patricia Fletcher

Bruce Green, IAO

Director

Enclosures

cc: School Tax Collector

St. Lawrence County Treasurer's Office

Applicant - For Your Information Only; for payment of the correct amount due, please wait for correspondence from the school

NOTE: For payment after November 1st, the applicant is advised to pay the corrected amount to the St. Lawrence County Treasurer before December 1st.

FA:COE LETTERS\SCHCORRLTR - use from Sept 1 - Oct 31

Diana Black, Keyboard Specialist Donna Brown, Coordinator of Real Property Tax Services

Lisa Cicciavelli, Tax Map Tech

Patricia Fletcher, Senior Real Property Tax Service Aide

Tina Miller, Aide Darlene Nelson, Aide Richard Paquin, Aide

Michael Pearson, Tax Map Tech/CAD Spec. Jim Ruce, Sr. Tax Map Tech

REAL PROPERTY TAX SERVICE REPORT

CORRECTION OF ERRORS - SCHOOL

PURSUANT TO SECTION 554 & 556 SUBDIVISIONS EIGHT AND NINE OF THE REAL PROPERTY TAX LAW

YEAR:	2018/2019	TAX BILL:000112	SCHOOL
SWIS:	406489	PARCEL ID:	59.025-1-13.12
MUNICIPALITY:	OSWEGATCHIE		
SCHOOL DISTRICT:	401200 - OGDENSBURG		
OWNER NAME:	Lawrence Jenno(LU)/ June Jenno(LU)		
ADDRESS:	7300 SH 68		
	Ogdensburg NY 13669		

ORIGIN OF ERROR:	RPTSA	TYPE OF ERROR:	CLERICAL
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RECOMMENDATION:

EXPLANATION:

Exemptions removed in error when deed 2017/10128, which reserved LU , put on file

JURISDICTION NAME	SPECIAL DIST. CODE	ORIGINAL BILLING	CORRECTED BILLING	DIFFERENCE
SCHOOL		\$2,424.48	\$745.48	\$1,679.00
LIBRARY		\$29.98	\$29.98	\$0.00
				\$0.00
Total		\$2,454.46	\$775.46	\$1,679.00

REFUND DUE:
UPON PAYMENT OF: 775.46

SIGNED: Bruce Green by
Patricia Fletcher

DATED: 9.28.18



Application for Refund or Credit of Real Property Taxes

RP-556
(4/18)

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

Name of owner(s) <u>Lawrence E. Jenno</u>	
Mailing address of owners (number and street or PO box) <u>7300 State Highway 68</u>	
City, village, or post office <u>Ogdensburg, NY</u>	State <u>NY</u>
Zip code <u>13609</u>	Zip code <u>13609</u>
Daytime contact number <u>(315) 713-4668</u>	Evening contact number
Account number (as appears on tax bill)	Tax map number of section (block) Property identification (see tax bill or assessment) <u>59-025-1-13.12</u>
Amount of taxes paid or payable <u>\$2,454.40</u>	Date of payment <u>1-13-12</u>
Reasons for requesting a refund or credit <u>Exemptions removed erroneously when Life Use Deed was filed.</u>	

I hereby request a refund or credit of real property taxes levied by Ogdensburg School District for the year(s) _____
(County, city, village, etc.)

Signature of applicant <u>L. Jenno</u>	Date <u>9/27/18</u>
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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. If a Directed reinstatement, see instructions.

Date application received <u>9.28.18</u>	Date warrant annexed <u>9.4.2018</u>
Lost day for collection of taxes without interest <u>10.5.2018</u>	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Bruce Green by Patricia Flotter</u>	Date <u>9.28.18</u>

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-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 Directed reinstatement

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
Application denied (reason): 		
Signature of chief executive officer or official designated by resolution 		

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). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax 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. No additional interest and penalties will 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. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (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 calculation 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 calculation 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 re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (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) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (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 (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

Directed reinstatements:

Enter Directed reinstatement on the report required by Part 2 only when an Enhanced STAR Exemption or a senior citizens exemption was properly removed but is being reinstated under the *good cause* authorization of Real Property Tax Law (RPTL) sections 425(6)(a-2) or 467(8-a). In such a case, the written report of the county director or village assessor must indicate that there has been a good cause finding, and a copy of the written report must be attached to this form.

Make Check, Drafts or Money Order Payable To:

ALANE FARRELL, SCHOOL TAX COLLECTOR
 OGDENSBURG CITY SCHOOL DISTRICT
 C/O COMMUNITY BANK, NA, 320 FORD ST
 OGDENSBURG, NY 13669

**2018-2019 SCHOOL TAX BILL
 OGDENSBURG CITY CENTRAL SCHOOL**

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
000112		10128	1	
FISCAL YEAR		WARRANT DATED	BANK CODE	SWIS CODE
07/01/2018 - 06/30/2019		09/04/2018		406489
ESTIMATED STATE AID			SEE REVERSE SIDE FOR MORE INFORMATION	
SCHOOL 28,766,670		COUNTY 0		

IN PERSON COLLECTION
 AT COMMUNITY BANK
 320 FORD STREET (LOBBY ONLY)
 MON-THURS: 9AM-3PM
 FRI: 9AM-5PM

Caulfield Mary Ann
 Caulfield Donald
 1217 State St
 Ogdensburg, NY 13669

FOR YOUR INFORMATION

FOR QUESTIONS ON THIS BILL CALL THE OGDENSBURG SCHOOL TAX COLLECTOR PH: 315-393-0900 EXT 31901. THIS TAX CAN BE PAID IN 2 INSTALLMENTS, 1/2 OR 50% MUST BE PAID ON OR BEFORE 10/05/18, THE REMAINDER IS DUE ON OR BEFORE 1/04/2019. INSTALLMENT OPTION NOT AVAILABLE UNLESS 1ST PAYMENT IS MADE BY 10/05/2018 FOR AMOUNT DUE AFTER 1/04/2019 CONTACT THE ST. LAWRENCE COUNTY TREASURER'S OFFICE PH: 315-379-2234.

Your assessor is: MARK SCHNORR phone:(315)-344-2400

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate
enh. star	66,800 + 26,938.56	
	= 1799.50	cap = 1679

PROPERTY DESCRIPTION AND LOCATION	PROPERTY ASSESSMENTS
TAX MAP NO. 406489 59 025-1-13 12	The assessor estimated the full market value of this property as of 07/01/2017 was \$ 90909
LOCATION 7300 SH 68	The uniform percentage of value used to establish assessments in your municipality was 99.00%
DIMENSIONS FR: 171.0 D: 0.00 A: 1.00	The total assessment value of the property is: \$ 90000
SCHOOL DIST. Ogdensburg	Star Savings: \$ 0.00 1679 cap
PROPERTY CLASS 210	* Note: This year's STAR tax savings generally may not exceed last years by more than 2%. Taxable Value is before STAR.

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
Ogdensburg School	10,100.162	2.6	50,000.00	28.938656	2,424.48
School Tax/Library	125.000	150.0	90,000.00	0.333130	29.99

2454.46
 - 1679
 775.46

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE	TOTAL TAX														
<table border="1"> <tr> <th>If Paid By</th> <th>Penalty/Interest</th> <th>Total Due</th> </tr> <tr> <td>11/06/2018</td> <td>49.09</td> <td>2503.55</td> </tr> <tr> <td>12/06/2018</td> <td>73.63</td> <td>2528.09</td> </tr> <tr> <td>01/04/2019</td> <td>98.18</td> <td>2552.64</td> </tr> </table>	If Paid By	Penalty/Interest	Total Due	11/06/2018	49.09	2503.55	12/06/2018	73.63	2528.09	01/04/2019	98.18	2552.64	<table border="1"> <tr> <td>\$2,454.46</td> </tr> <tr> <td>Due By: 10/05/2018</td> </tr> </table>	\$2,454.46	Due By: 10/05/2018
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12/06/2018	73.63	2528.09													
01/04/2019	98.18	2552.64													
\$2,454.46															
Due By: 10/05/2018															

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

TO PAY IN FULL: Full Payment Option - Cut Here And Return

Bill No. 000112 Account No. 406489 59 025-1-13 12 Tax Map No. 406489 59 025-1-13 12 Location 7300 SH 68 Caulfield Mary Ann Caulfield Donald 1217 State St Ogdensburg, NY 13669	Bank Code Make Payable and Mail Entire Payment To: ALANE FARRELL SCHOOL TAX COLLECTOR OGDENSBURG CITY SCHOOL DISTRICT C/O COMMUNITY BANK, NA, 320 FORD ST OGDENSBURG, NY 13669	<input type="checkbox"/> Check here if receipt required	*40648959.025-1-13.12* <table border="1"> <tr> <th>DUE BY</th> <th>AMOUNT</th> </tr> <tr> <td>10/05/2018</td> <td>\$2,454.46</td> </tr> </table>	DUE BY	AMOUNT	10/05/2018	\$2,454.46
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10/05/2018	\$2,454.46						
Bill No. 000112 Account No. 406489 59 025-1-13 12 Tax Map No. 406489 59 025-1-13 12 Location 7300 SH 68 Caulfield Mary Ann Caulfield Donald 1217 State St Ogdensburg, NY 13669	Bank Code Make Payable and Mail 2ND Installment To: ALANE FARRELL SCHOOL TAX COLLECTOR OGDENSBURG CITY SCHOOL DISTRICT C/O COMMUNITY BANK, NA, 320 FORD ST OGDENSBURG, NY 13669	<input type="checkbox"/> Check here if receipt required	2ND Installment- Cut Here And Return *40648959.025-1-13.12* <table border="1"> <tr> <th>DUE BY</th> <th>AMOUNT</th> </tr> <tr> <td>01/04/2019</td> <td>\$1,227.23</td> </tr> </table>	DUE BY	AMOUNT	01/04/2019	\$1,227.23
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