

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: 2019-2020 Tax Roll Adjustment

DATE: October 21, 2019

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve all changes to the 2019-2020 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 Enhanced STAR exemption must be removed from parcel #48.072-14-20 in Ogdensburg. Therefore; the Enhanced STAR exemption is removed from the tax payer's 2019-2020 school tax bill in the amount of \$1,642.00, and a new school tax bill has been issued. The subtraction of the Enhanced STAR increases the tax levy for the district in the amount of \$1,642.00.

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 increase to the tax levy in the amount of \$1,642.00 this 21st day of October 2019.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/alf
Attachment



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/>

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

October 2, 2019

Dear Ms. Smithers

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 

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.

FCOE LETTERS\SCHCORRLTR - use from Sept 1 - Oct 31

*Donna Brown, Coordinator of Real Property Tax Services
Jnyce Chakranarayan, Account Clerk Lisa Ciccirelli, Tax Map Tech
Patricia Fletcher, Senior Real Property Tax Service Aide Lena Kanitz, Data Collector
Tina Miller, Aide Darlene Nelson, Aide Richard Paquin, Aide
Michael Pearson, Tax MapTech/CAD Spec. Jim Race, 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:	2019-2020	TAX BILL:005729	SCHOOL
SWIS:	401200	PARCEL ID:	48.072-14-20
MUNICIPALITY:	OGDENSBURG		
SCHOOL DISTRICT:	401200 - OGDENSBURG		
OWNER NAME:	Lorraine King		
ADDRESS:	16 Canada Cir		
	Ogdensburg NY 13669		

ORIGIN OF ERROR:	ASSESSOR	TYPE OF ERROR:	ERROR IN ESSENTIAL FACT
------------------	----------	----------------	-------------------------

RECOMMENDATION:	APPROVED
-----------------	----------

EXPLANATION:

Lorraine King deceased 1/2/2019 per information from NYS after review of enhanced star final roll correction report. Exemption should be removed

JURISDICTION NAME	SPECIAL DIST. CODE	ORIGINAL BILLING	CORRECTED BILLING	DIFFERENCE
SCHOOL		\$267.77	\$1,909.77	-\$1,642.00
LIBRARY		\$23.06	\$23.06	\$0.00
				\$0.00
Total		\$290.83	\$1,932.83	-\$1,642.00

REFUND DUE:	
UPON PAYMENT OF:	\$1,932.83

SIGNED: Bruce Green ^{DMB}

DATED: 10/3/19

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

**2019-2020 SCHOOL TAX BILL
 OGDENSBURG CITY CENTRAL SCHOOL**

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
005729		01116	1	1-225-11.22
FISCAL YEAR		WARRANT DATED	BANK CODE	SWIS CODE
07/01/2019 - 06/30/2020		09/03/2019		401200
ESTIMATED STATE AID			SEE REVERSE SIDE FOR MORE INFORMATION	
SCHOOL 29,907,487			COUNTY 0	

IN PERSON COLLECTION

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

King Lorraine L
 16 Canada Cir
 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 10/04/2019. THE REMAINDER IS DUE ON OR BEFORE 1/03/2020. INSTALLMENT OPTION NOT AVAILABLE UNLESS 1ST PAYMENT IS MADE BY 10/04/2019. FOR AMOUNT DUE AFTER 1/03/2020 CONTACT THE CITY COMPTROLLER'S OFFICE PH:315-393-1860.

Your assessor is: SUZANNE ARQUETTE phone:(315)-393-4030

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

PROPERTY DESCRIPTION AND LOCATION		PROPERTY ASSESSMENTS
TAX MAP NO.	401200 48.072-14-20	The assessor estimated the full market market value of this property as of 04/01/2019 was \$ 72000
LOCATION	16 Canada Cir	The uniform percentage of value used to establish assessments in your municipality was 100.00%
DIMENSIONS	FR: 75.00 D: 136.0 A: 0.00	The total assessment value of the property is: \$ 72000
SCHOOL DIST.	Ogdensburg	Star Savings: \$
PROPERTY CLASS	210	* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
Ogdensburg School	10,350,928	2.4	72,000.00	26.524611	1,909.77
School Tax/Library	125,000	0.0	72,000.00	0.320317	23.06

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
11/05/2019	5.82	296.65
12/05/2019	8.72	299.55
01/03/2020	11.63	302.46

TOTAL TAX

\$ 1,932.83
 Due By: **10/04/2019**

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

Bill No. 005729 Account No. 1-225-11.22 Bank Code
 Tax Map No. 401200 48.072-14-20
 Location 16 Canada Cir
 King Lorraine L
 16 Canada Cir
 Ogdensburg, NY 13669

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

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

Check here if receipt required

40120048.072-14-20

DUE BY	AMOUNT
10/04/2019	\$1,932.83

Bill No. 005729 Account No. 1-225-11.22 Bank Code
 Tax Map No. 401200 48.072-14-20
 Location 16 Canada Cir
 King Lorraine L
 16 Canada Cir
 Ogdensburg, NY 13669

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

Check here if receipt required

2ND Installment- Cut Here And Return

40120048.072-14-20

DUE BY	AMOUNT
01/03/2020	

Bill No. 005729 Account No. 1-225-11.22 Bank Code
 Tax Map No. 401200 48.072-14-20
 Location 16 Canada Cir
 King Lorraine L
 16 Canada Cir
 Ogdensburg, NY 13669

Make Payable and Mail 1ST Installment To:
 ALANE FARRELL, SCHOOL TAX COLLECTOR
 OGDENSBURG CITY SCHOOL DISTRICT
 C/O COMMUNITY BANK, NA, 320 FORD ST
 OGDENSBURG, NY 13669

Check here if receipt required

1ST Installment- Cut Here And Return

40120048.072-14-20

DUE BY	AMOUNT
10/04/2019	

SWIS

Property# Bill #	Owner / Property Location Reason for Adjustment	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
---------------------	--	-----------------------	-------------------------	----------------------------	------------	------------

SWIS: 401200 OGDENSBURG

40120	King Lorraine L 16 Canada Cir			-68,700		
48.072-14-20	Correction of Error made as per NYS Dept. of Taxation&Finance, Section 550 Real Property Tax Law.	AFARR 10/04/19				
005729	L.King deceased 1/2/19					
40120	King Lorraine L 16 Canada Cir					1,642.00
48.072-14-20	Correction of Error, NYS Law, Section 550 Real Property Tax Law. L. King deceased 1/2/19, STAR has to be removed as per NYS	AFARR 10/04/19				

TOTAL FOR 401200 OGDENSBURG

	Original Amount	329,287,292	38,184,420	31,388,977	621,419,916	6,031,619.02
	Total Adjustments	0	0	-68,700	0	1,642.00
	Ending Amount	329,287,292	38,184,420	31,320,277	621,419,916	6,033,261.02

REPORT TOTALS

	Original Amount	329,287,292	38,184,420	31,388,977	621,419,916	6,031,619.02
	Total Adjustments	0	0	-68,700	0	1,642.00
	Ending Amount	329,287,292	38,184,420	31,320,277	621,419,916	6,033,261.02