

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: 2019-2020 Tax Roll Adjustments

DATE: January 13, 2020

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 Unified Court System, St. Lawrence County Supreme & County Courts, Small Claims Assessment Review has notified the Ogdensburg City School District of the Decision of the Hearing Officer reducing the assessment of two (2) properties located in the Town of Oswegatchie, therefore reducing the tax levy for the district in the amount of \$2,281.82(as per attached documentation).

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 2019-2020 tax levy in the amount of \$2,281.82 this 13th day of January 2020.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KK/alf
Attachment

Property# Bill #	Owner / Property Location Reason for Adjustment	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
SWIS: 406489 OSWEGATCHIE						
40648	Morley Timothy 5923 Sh 37				-7,900	
58.081-4-1 000433	Small Claims Assessment Review Decision on 10/9/19 to reduce assessment - SLC Court Notification on 1/2/20	AFARR 01/02/20				
40648	Morley Timothy 5923 Sh 37					-212.07
58.081-4-1 000433	SLC Small Claims Assessment Review Decision to reduce assessment on 10/9/19, notification received on 1/2/20	AFARR 01/02/20				
40648	Morley Timothy W & Etal 5843B, 5865 Sh 37					-2,281.82
70.024-1-22 000434	SLC Small Claims Assessment Review Decision on 10/9/19 to reduce assessment, OCSD notified on 1/2/20	AFARR 01/02/20				
40648	Morley Timothy W & Etal 5843B, 5865 Sh 37				-85,000	
70.024-1-22 000434	SLC Small Claims Assessment Review Decision on 10/9/19 to reduce assessment, OCSD notified on 1/2/20	AFARR 01/02/20				
TOTAL FOR 406489 OSWEGATCHIE						
	Original Amount	18,286,154	6,841,880	5,626,830	116,138,434	2,327,046.69
	Total Adjustments	0	0	0	-92,900	-2,493.89
	Ending Amount	18,286,154	6,841,880	5,626,830	116,045,534	2,324,552.80
REPORT TOTALS						
	Original Amount	18,286,154	6,841,880	5,626,830	116,138,434	2,327,046.69
	Total Adjustments	0	0	0	-92,900	-2,493.89
	Ending Amount	18,286,154	6,841,880	5,626,830	116,045,534	2,324,552.80



STATE OF NEW YORK
UNIFIED COURT SYSTEM
ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS
ST. LAWRENCE COUNTY COURTHOUSE
48 COURT STREET
CANTON, NEW YORK 13617
(315) 379-2219
FAX (315) 379-2423

NEIKA J. MAYO
CHIEF CLERK

NATALIE J. SPILMAN
DEPUTY CHIEF CLERK

January 2, 2020

RECEIVED

✓ Alane Farrell, Tax Collector *via email*
Ogdensburg City School District
Community Bank
320 Ford Street
Ogdensburg, New York 13669

JAN - 2 2020

SUPERINTENDENT'S OFFICE OCSD

Re: Small Claims Assessment Review
Town of Oswegatchie
#SC-8-2019

Dear Mrs. Farrell:

Enclosed please find a copy of the cover letter dated October 9, 2019 and Decision of Hearing Officer in the above-entitled matter.

Please note that the enclosed letter contained an error in that it should have listed Ogdensburg City School District instead of Morristown School District.

If you require anything further, please advise.

Very truly yours,

ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS

Natalie J. Spilman

Natalie J. Spilman, Deputy Chief Clerk

/njs

Enclosure

cc: Timothy and Pamela Morley, 5923 Highway 37, Ogdensburg NY 13669



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NEIKA J. MAYO
 CHIEF CLERK

NATALIE J. SPILMAN
 DEPUTY CHIEF CLERK

October 9, 2019

RECEIVED

JAN - 2 2020

Timothy and Pamela Morley
 5923 State Highway 37
 Ogdensburg, New York 13669

SUPERINTENDENT'S OFFICE OCSD

Re: Small Claims Assessment Review
 Town of Oswegatchie
 #SC-9-2019

Dear Mr. and Mrs. Morley:

Enclosed please find a copy of the Decision of Hearing Officer in the above-entitled matter. The original Decision of Hearing Officer has been forwarded to the St. Lawrence County Clerk's Office for filing.

If you require anything further, please advise.

Very truly yours,

ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS

Neika J. Mayo
 Neika J. Mayo, Chief Clerk

NJM/njs
 Enclosure
 cc: w/Enclosure

Morristown School District
 Clerk, Town of Oswegatchie
 Tax Collector, Town of Oswegatchie
 St. Lawrence County Treasurer's Office
 St. Lawrence County Real Property Office
 St. Lawrence County Clerk's Office



SC-19-9
 10/24/2019 01:55:17 PM

CORRESPONDENCE FOM COURT
 Sandra W Santamoor, St Law Dep Co Cler

DUPLICATE

ORIGINAL
FILED

DECISION OF HEARING OFFICER

Prepare in triplicate. Complete within 30 days of date of hearing. Send one copy to the petitioner's representative or the petitioner if not represented, one copy to the Individual representing the assessing jurisdiction, and the original and one copy to the assessment review clerk.

Date hearing held Date decision submitted to clerk Date settled

PART I - CASE IDENTIFICATION

9-2019

Supreme Court, County of: Assessment Review Filing # Calendar #

Name of owner or owners:

Address:

City/State/Zip Code:

Assessing Unit:

Tax Map# Section: Block: Lot:

PART II - DECISION

DISPOSITION - Check 1, 2, 3, 4 or 5

- 1. Disqualified (check appropriate box below)
 - a. More than three family
 - b. Not owner-occupied
 - c. Property not used exclusively for residential purposes
 - d. Cooperative
 - e. Condominium, other than a condominium designated as Class I in Nassau County or as a "homestead" in an approved assessing unit
 - f. Did not file with Board of Assessment Review
 - g. Did not file within 30 days of filing of final roll
 - h. Other, state reasons

NOTICE OF DISQUALIFICATION AND RIGHT TO JUDICIAL REVIEW

If one or more of the reasons set forth in numbers 1a through 1h (above) is checked, this petition did not qualify for review under the Small Claims Assessment Review Program pursuant to Section 730 of the Real Property Tax Law. Pursuant to Section 733 of the Real Property Tax Law, you may seek judicial review of the disqualification of this petition within 30 days of receipt of this notice.

	FINAL ASSESSMENT ROLL	CLAIMED ASSESSMENT	DECISION BY HEARING OFFICER
2. <input type="checkbox"/> Unequal Assessment Total Assessment	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. <input type="checkbox"/> Excessive Assessment Exempt Amount	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. <input type="checkbox"/> No Change in Assessment Taxable	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. <input checked="" type="checkbox"/> Settled pursuant to an agreement of both parties	<input type="text" value="258,000"/>	<input type="text" value="233,000"/>	<input type="text" value="250,000"/>

RECEIVED AT ST. LAWRENCE COUNTY CLERK'S OFFICE
2019 OCT 23 P 12:02

DUPLICATE ORIGINAL FILED

Land: \$71,700

COSTS

AWARD OF COSTS (Check if applicable)

Costs of NA are awarded to the petitioner, to be paid by the assessing unit.

Note to Hearing Officer: If the decision reduces the assessment by 50 percent or more of the claimed reduction in assessment, you **MUST** award costs of \$30.00. If the decision reduces the assessment by less than 50 percent of the claimed reduction in assessment, you **MAY** award costs of up to \$30.00.

NOTICE OF REQUIRED ACTION BY ASSESSING AND TAXING JURISDICTIONS

This decision grants your petition in whole or in part. The assessment will be changed, if possible, before the levy of taxes, or a refund of taxes will be made within 90 days of the date of this decision. Attached is a list of the name(s) of the person(s) or department(s) in this county responsible for taking this action. Compare the names of the taxing jurisdictions listed in PART III of your petition with the name(s) listed in the attachment to determine the appropriate person(s) or department(s) to be contacted, if the need arises.

State below, the findings of fact concerning the assessment, and the basis for your decision.

Assessor and owner stipulated.
See Attached.

Name and Address of Hearing Officer

Michael R. Franklin
1406 N. State St.
Syracuse, NY 13208

Signature:

[Signature] 7/10-17-19

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____ (year) tentative assessment roll of such assessing unit.

Date

Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date

Signature of owner (or representative)

Town of Oswegatchie PART SIX: STIPULATION - Parcel 58.081-4-1

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the 2019 (year) assessment roll: Land \$ 71,700 Total \$ 250,100
(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Tim M. Moley #5923 5437 Assessor Matt P. Le... No Refund #30 Date 10/9/19
Complainant of representative

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- Unequal assessment
- Excessive assessment
- Unlawful assessment
- Misclassification
- Ratification of stipulated assessment
- No change in assessment

Reason: _____

Vote on Complaint

- All concur
- All concur except: _____ against _____ abstain _____ absent
- _____ Name
- _____ against _____ abstain _____ absent
- _____ Name

	Tentative assessment	Claimed assessment	Decision by Board of Assessment Review
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):
 Homestead \$ _____ \$ _____ \$ _____
 Non-homestead \$ _____ \$ _____ \$ _____
 Date notification mailed to complainant _____

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 13689

2019-2020 SCHOOL TAX BILL
OGDENSBURG CITY CENTRAL SCHOOL

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.	ACCOUNT NO.
000433		14687	1	1-48-9.2
FISCAL YEAR		WARRANT DATED	BANK CODE	SWIS CODE
07/01/2019 - 06/30/2020		09/03/2019		406489
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

Morley Timothy
 Morley Pamela
 5923 State Highway 37
 Ogdensburg, NY 13689

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 10/04/19, 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 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
BAS STAR	32,360	32,360

PROPERTY DESCRIPTION AND LOCATION		PROPERTY ASSESSMENTS
TAX MAP NO.	406489 58.081-4-1	The assessor estimated the full market market value of this property as of 07/01/2018 was \$ 258000 The uniform percentage of value used to establish assessments in your municipality was 100.00% The total assessment value of the property is: \$ 258000 Star Savings: \$ 807.00 * Note: This year's STAR exemption benefit cannot exceed last year's benefit.
LOCATION	5923 Sh 37	
DIMENSIONS	FR: 90.00 D: 0.00 A: 1.00	
SCHOOL DIST.	Ogdensburg	
PROPERTY CLASS	210	

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
Ogdensburg School	10,350,926	2.4	258,000.00	28.524611	8,843.35
School Tax/Library	125,000	0.0	258,000.00	0.320317	82.64

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE			TOTAL TAX
If Paid By	Penalty/Interest	Total Due	\$6,118.99
11/05/2019	122.38	6241.37	
12/05/2019	183.57	6302.56	
01/03/2020	244.76	6363.75	
			Due By: 10/04/2019

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

Bill No. 000433 Account No. 1-48-9.2 Bank Code
 Tax Map No. 406489 58.081-4-1
 Location 5923 Sh 37
 Morley Timothy
 Morley Pamela
 5923 State Highway 37
 Ogdensburg, NY 13689

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

40648958.081-4-1

DUE BY	AMOUNT
10/04/2019	\$6,118.99

Bill No. 000433 Account No. 1-48-9.2 Bank Code
 Tax Map No. 406489 58.081-4-1
 Location 5923 Sh 37
 Morley Timothy
 Morley Pamela
 5923 State Highway 37
 Ogdensburg, NY 13689

2ND Installment- Cut Here And Return

40648958.081-4-1

DUE BY	AMOUNT
01/03/2020	\$3,059.49

Bill No. 000433 Account No. 1-48-9.2 Bank Code
 Tax Map No. 406489 58.081-4-1
 Location 5923 Sh 37
 Morley Timothy
 Morley Pamela
 5923 State Highway 37
 Ogdensburg, NY 13689

1ST Installment- Cut Here And Return

40648958.081-4-1

DUE BY	AMOUNT
10/04/2019	\$3,059.50

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 13689

Check here if receipt required

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 13689

Check here if receipt required

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 13689

Check here if receipt required

Ogdensburg City School District

2019 School Tax Certification

For Fiscal Year Ending 06/30/20

Bill No. 000433

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 58.081-4-1
Address: 5923 Sh 37
Town of: OSWEGATCHIE
School: 401200 - OGDENSBURG CSD
Class: Single Family Residence
Bank: **Acres:** 1.00 **Roll:** 1
Property Re:Cape Cod '02
Descrip:

Morley Timothy
Morley Pamela
5923 State Highway 37
Ogdensburg, NY 13669

Property Taxpayer's Bill of Rights

Full Market Value: \$250,100
Total Assessed Value: \$250,100
The Uniform Percentage of Value used to establish assessments was: 100.00%

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>
BAS STAR	32,360	School	32,360

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	10,350,926	2.4%	250,100.00	26.524611	6,633.81
School Tax/Library	125,000		250,100.00	0.320317	80.11

Payment Schedule

<u>Payment Period</u>	<u>Penalty</u>	<u>Late Fee</u>	<u>Total Due</u>
09/03/19 - 10/04/19			5,906.92
10/05/19 - 11/05/19		118.14	6,025.06
11/06/19 - 12/05/19		177.21	6,084.13
12/06/19 - 01/03/20		236.28	6,143.20

Your tax savings this year resulting from the NYS School Tax Relief (STAR) program are \$807.00
Note: This year's STAR exemption benefit cannot exceed last year's

TOTAL TAXES DUE \$5,906.92

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 58.081-4-1
Owner Morley Timothy
Location 5923 Sh 37

TAX AMOUNT: 5,906.92
TAX PAID: 3,059.50
TAX BALANCE DUE: 2,847.42

<u>Paid On</u>	<u>Payor</u>	<u>Check #</u>	<u>Tax Paid</u>	<u>Fee Paid</u>
10/01/19	Morley Timothy	QS1001004	3,059.50	

Alane L. Farrell

Authorized Signature



STATE OF NEW YORK
UNIFIED COURT SYSTEM
ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS
ST. LAWRENCE COUNTY COURTHOUSE
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NEIKA J. MAYO
CHIEF CLERK

NATALIE J. SPILMAN
DEPUTY CHIEF CLERK

January 2, 2020

Alane Farrell, Tax Collector *via email*
Ogdensburg City School District
Community Bank
320 Ford Street
Ogdensburg, New York 13669

RECEIVED

JAN - 2 2020

SUPERINTENDENT'S OFFICE OCSD

Re: Small Claims Assessment Review
Town of Oswegatchie
#SC-9-2019

Dear Mrs. Farrell:

Enclosed please find a copy of the cover letter dated October 9, 2019 and Decision of Hearing Officer in the above-entitled matter.

Please note that the enclosed letter contained an error in that it should have listed Ogdensburg City School District instead of Morristown School District.

If you require anything further, please advise.

Very truly yours,

ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS

Natalie J. Spilman

Natalie J. Spilman, Deputy Chief Clerk

/njs

Enclosure

cc: Timothy and Pamela Morley, 5923 Highway 37, Ogdensburg NY 13669



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NEIKA J. MAYO
CHIEF CLERK

NATALIE J. SPILMAN
DEPUTY CHIEF CLERK

October 9, 2019

RECEIVED

JAN - 2 2020

Timothy W. Morley, et al.
5865 State Highway 37
Ogdensburg, New York 13669

SUPERINTENDENT'S OFFICE OCSD

Re: Small Claims Assessment Review
Town of Oswegatchie
#SC-8-2019

Dear Mr. Morley:

Enclosed please find a copy of the Decision of Hearing Officer in the above-entitled matter. The original Decision of Hearing Officer has been forwarded to the St. Lawrence County Clerk's Office for filing.

If you require anything further, please advise.

Very truly yours,

ST. LAWRENCE COUNTY SUPREME & COUNTY COURTS

Neika J. Mayo, Chief Clerk

NJM/njs
Enclosure
cc: w/Enclosure

Morristown School District
Clerk, Town of Oswegatchie
Tax Collector, Town of Oswegatchie
St. Lawrence County Treasurer's Office
St. Lawrence County Real Property Office
St. Lawrence County Clerk's Office

DUPLICATE

ORIGINAL FILED

DECISION OF HEARING OFFICER

Prepare in triplicate. Complete within 30 days of date of hearing. Send one copy to the petitioner's representative or the petitioner if not represented, one copy to the individual representing the assessing jurisdiction, and the original and one copy to the assessment review clerk.

Date hearing held [] Date decision submitted to clerk 10-17-19 Date settled 10-9-19

PART I - CASE IDENTIFICATION

8-2019

Supreme Court, County of: St. Lawrence Assessment Review Filing # [] Calendar # []

Name of owner or owners: Timothy W. Morley Et Al

Address: 5865 State Hwy 37

City/State/Zip Code: Ogdensburg, NY 13669

Assessing Unit: Oswegatchie

Tax Map# 70 Section: 024 Block: 1 Lot: 22

PART II - DECISION

DISPOSITION - Check 1, 2, 3, 4 or 5

- 1. [] Disqualified (check appropriate box below)
a. [] More than three family
b. [] Not owner-occupied
c. [] Property not used exclusively for residential purposes
d. [] Cooperative
e. [] Condominium, other than a condominium designated as Class I in Nassau County or as a "homestead" in an approved assessing unit
f. [] Did not file with Board of Assessment Review
g. [] Did not file within 30 days of filing of final roll
h. [] Other, state reasons []

NOTICE OF DISQUALIFICATION AND RIGHT TO JUDICIAL REVIEW

If one or more of the reasons set forth in numbers 1a through 1h (above) is checked, this petition did not qualify for review under the Small Claims Assessment Review Program pursuant to Section 730 of the Real Property Tax Law. Pursuant to Section 733 of the Real Property Tax Law, you may seek judicial review of the disqualification of this petition within 30 days of receipt of this notice.

Table with 4 columns: Description, Final Assessment Roll, Claimed Assessment, Decision by Hearing Officer. Row 1: Unequal Assessment Total Assessment. Row 2: Excessive Assessment Exempt Amount. Row 3: No Change in Assessment Taxable. Row 4: Settled pursuant to an agreement of both parties (checked) with values 350,000, 250,000, 265,000.

2019 OCT 23 P 12:02 RECEIVED AT ST. LAWRENCE COUNTY CLERK'S OFFICE

Land \$97,60

DUPLICATE ORIGINAL FILED

COSTS

AWARD OF COSTS (Check if applicable)

Costs of NA are awarded to the petitioner, to be paid by the assessing unit.

Note to Hearing Officer: If the decision reduces the assessment by 50 percent or more of the claimed reduction in assessment, you **MUST** award costs of \$30.00. If the decision reduces the assessment by less than 50 percent of the claimed reduction in assessment, you **MAY** award costs of up to \$30.00.

NOTICE OF REQUIRED ACTION BY ASSESSING AND TAXING JURISDICTIONS

This decision grants your petition in whole or in part. The assessment will be changed, if possible, before the levy of taxes, or a refund of taxes will be made within 90 days of the date of this decision. Attached is a list of the name(s) of the person(s) or department(s) in this county responsible for taking this action. Compare the names of the taxing jurisdictions listed in PART III of your petition with the name(s) listed in the attachment to determine the appropriate person(s) or department(s) to be contacted, if the need arises.

State below, the findings of fact concerning the assessment, and the basis for your decision.

Stipulated between Assessor and owner.

Name and Address of Hearing Officer

Michael R. Frankl -
1406 N. State St,
Syracuse, NY 13208

Signature: [Signature] 10-17-19

PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT

I, _____, as complainant (or officer thereof) hereby designate _____ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of _____ for purposes of reviewing the assessment of my real property as it appears on the _____ (year) tentative assessment roll of such assessing unit.

Date

Signature of owner (or officer thereof)

PART FIVE: CERTIFICATION

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

Date

Signature of owner (or representative)

Town of Oswego PART SIX: STIPULATION Parcel 70.024-1-22

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the 2019 (year) assessment roll: Land \$ 97,600 Total \$ 265,000

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

Tim W. Murphy Complainant or representative
Mal P. [Signature] Assessor
10/9/19 Date
\$5865 SH 37 No Refund \$30

SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW

Disposition

- Unequal assessment
- Excessive assessment
- Unlawful assessment
- Misclassification
- Ratification of stipulated assessment
- No change in assessment

Reason: _____

Vote on Complaint

- All concur
- All concur except: _____ against L abstain _ absent
- _____ Name
- _____ against I abstain absent
- _____ Name

Decision by

Board of Assessment Review

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Decision by</u>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead	\$ _____	\$ _____	\$ _____
Non-homestead	\$ _____	\$ _____	\$ _____

Date notification mailed to complainant _____

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.
000434		20871	1	1-78-5.2
FISCAL YEAR		WARRANT DATED	BANK CODE	SWIS CODE
07/01/2019 - 06/30/2020		09/03/2019		408489
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

Morley Timothy W & Etal
 % Marie G Morley
 5865 State Highway 37
 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 10/04/19, 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 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

PROPERTY DESCRIPTION AND LOCATION		PROPERTY ASSESSMENTS
TAX MAP NO.	406489 70.024-1-22	The assessor estimated the full market market value of this property as of 07/01/2018 was \$ 350000
LOCATION	5843B, 5865 Sh 37	The uniform percentage of value used to establish assessments in your municipality was 100.00%
DIMENSIONS	FR: 198.0 D: 0.00 A: 1.91	The total assessment value of the property is: \$ 350000
SCHOOL DIST.	Ogdensburg	Star Savings: \$ 0.00
PROPERTY CLASS	210	

* Note: This year's STAR exemption benefit cannot exceed last year's benefit.

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHG/DL FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
Ogdensburg School	10,350.926	2.4	350,000.00	26.524811	9,283.61
School Tax/Library	125.000	0.0	350,000.00	0.320317	112.11

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE			TOTAL TAX
If Paid By	Penalty/Interest	Total Due	\$9,395.72
11/05/2019	187.91	9583.63	
12/05/2019	281.87	9877.59	
01/03/2020	375.83	9771.55	
			Due By: 10/04/2019

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

Bill No. 000434 Account No. 1-78-5.2 Bank Code
 Tax Map No. 406489 70.024-1-22
 Location 5843B, 5865 Sh 37
 Morley Timothy W & Etal
 % Marie G Morley
 5865 State Highway 37
 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

40648970.024-1-22

DUE BY	AMOUNT
10/04/2019	\$9,395.72

Bill No. 000434 Account No. 1-78-5.2 Bank Code
 Tax Map No. 406489 70.024-1-22
 Location 5843B, 5865 Sh 37
 Morley Timothy W & Etal
 % Marie G Morley
 5865 State Highway 37
 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

2ND Installment- Cut Here And Return

40648970.024-1-22

DUE BY	AMOUNT
01/03/2020	\$4,697.86

Bill No. 000434 Account No. 1-78-5.2 Bank Code
 Tax Map No. 406489 70.024-1-22
 Location 5843B, 5865 Sh 37
 Morley Timothy W & Etal
 % Marie G Morley
 5865 State Highway 37
 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

1ST Installment- Cut Here And Return

40648970.024-1-22

DUE BY	AMOUNT
10/04/2019	\$4,697.86

Ogdensburg City School District

2019 School Tax Certification

For Fiscal Year Ending 06/30/20

Bill No. 000434

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 70.024-1-22
Address: 5843B, 5865 Sh 37
Town of: OSWEGATCHIE
School: 401200 - OGDENSBURG CSD
Class: Single Family Residence
Bank: **Acres:** 1.91 **Roll:** 1
Property 198'wf
Descrip:

Morley Timothy W & Etal
% Marie G Morley
5865 State Highway 37
Ogdensburg, NY 13669

Property Taxpayer's Bill of Rights

Full Market Value: \$265,000
Total Assessed Value: \$265,000
The Uniform Percentage of Value used to establish assessments was: 100.00%

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</u>	<u>Rate per \$1000 or Per Unit</u>	<u>Tax Amount</u>
Ogdensburg School	10,350,926	2.4%	265,000.00	26.524611	7,029.02
School Tax/Library	125,000		265,000.00	0.320317	84.88

Payment Schedule

<u>Payment Period</u>	<u>Penalty</u>	<u>Late Fee</u>	<u>Total Due</u>
09/03/19 - 10/04/19			7,113.90
10/05/19 - 11/05/19		142.28	7,256.18
11/06/19 - 12/05/19		213.42	7,327.32
12/06/19 - 01/03/20		284.56	7,398.46

TOTAL TAXES DUE \$7,113.90

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 70.024-1-22
Owner Morley Timothy W & Etal
Location 5843B, 5865 Sh 37

TAX AMOUNT: 7,113.90
TAX PAID: 4,697.86
TAX BALANCE DUE: 2,416.04

<u>Paid On</u>	<u>Payor</u>	<u>Check #</u>	<u>Tax Paid</u>	<u>Fee Paid</u>
10/01/19	Morley Timothy W & Etal	QS1001003	4,697.86	

Alane L. Farrell

Authorized Signature