

Legislation Text

File #: TMP-1571, Version: 1

REQUEST FOR LEGISLATIVE ACTION

Description (e.g., Contract Authorization for Information Services):

Authorization for Corrected Tax Roll - Town of New Scotland

Date:	February 26, 2020
Submitted By:	Maggie A. Alix
Department:	Real Property Tax Services
Title:	Director
Phone:	518-487-5291
Department Rep.	
Attending Meeting:	Maggie A. Alix

Purpose of Request:

- □ Adopting of Local Law
- □ Amendment of Prior Legislation
- □ Approval/Adoption of Plan/Procedure
- Bond Approval
- □ Budget Amendment
- □ Contract Authorization
- □ Countywide Services
- □ Environmental Impact/SEQR
- □ Home Rule Request
- □ Property Conveyance
- Other: (state if not listed)

Authorization to correct the Town of New Scotland Tax Roll

CONCERNING BUDGET AMENDMENTS

Increase/decrease category (choose all that apply):

- Contractual
- □ Equipment
- □ Fringe
- Personnel

□ Personnel Non-Individual

□ Revenue

Increase Account/Line No.:	Click or tap here to enter text.
Source of Funds:	Click or tap here to enter text.
Title Change:	Click or tap here to enter text.

CONCERNING CONTRACT AUTHORIZATIONS

Type of Contract:

- Change Order/Contract Amendment
- □ Purchase (Equipment/Supplies)
- □ Lease (Equipment/Supplies)
- □ Requirements
- □ Professional Services
- □ Education/Training

□ Grant

Choose an item.

Submission Date Deadline Click or tap to enter a date.

- □ Settlement of a Claim
- □ Release of Liability
- □ Other: (state if not listed)

Click or tap here to enter text.

Contract Terms/Conditions:

Party (Name/address): Click or tap here to enter text.

Additional Parties	(Names/addresses):	
Click or tap	o here to enter text.	

Amount/Raise Schedule/Fee:Click or tap here to enter text.Scope of Services:Click or tap here to enter text.

Bond Res. No.: Date of Adoption: Click or tap here to enter text. Click or tap here to enter text.

CONCERNING ALL REQUESTS

Mandated Program/Service: If Mandated Cite Authority:	Yes □ No ⊠ Click or tap here to enter text.
Is there a Fiscal Impact:	Yes 🛛 No 🗆
Anticipated in Current Budget:	Yes 🗆 No 🖾

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<u>County Budget Accounts:</u> Revenue Account and Line: Revenue Amount:	Click or tap here to enter text. Click or tap here to enter text.	
Appropriation Account and Line: Appropriation Amount:	Click or tap here to enter text. Click or tap here to enter text.	
<u>Source of Funding - (Percentages)</u> Federal: State: County: Local:	Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text.	
<u>Term</u> Term: (Start and end date) Length of Contract:	Click or tap here to enter text. Click or tap here to enter text.	
Impact on Pending Litigation If yes, explain:	Yes \Box No \Box Click or tap here to enter text.	
Previous requests for Identical or Similar Action:Resolution/Law Number:Click or tap here to enter text.Date of Adoption:Click or tap here to enter text.		

Justification: (state briefly why legislative action is requested)

The owner of the 33 Upper Flat Rock Road submitted a senior citizen - aged renewal exemption application prior to the taxable status date. A husband and wife owned the property. The wife passed away shortly before the submission of the renewal application. Unknowingly the husband provided the income of his deceased wife because typically the exemption requires the income of all owners for the year preceding taxable status date. However, there is a provision in RPTL 467 that allows the assessor to use the income of the surviving spouse in the computation of the exemption.

The assessor granted a 10% exemption on the 2019 final assessment roll. Based on the supporting documentation it appears the property owner was eligible for a 50% exemption. I recommend correcting the Town of New Scotland tax roll to reflect an amount due of \$947.10.