



Application for Corrected Tax Roll

RP-554
(12/19)

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

Names of owners J&J 19 Idlewild Park, LLC			
Mailing address of owners (number and street or PO box) 4 Howard Street		Location of property (street address) 19 Idlewild Park	
City, village, or post office Carle Place	State NY	ZIP code 11514	City, town, or village Colonie
Daytime contact number 516-672-8754	Evening contact number 518-631-6400 ext 104	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 44.15-1-34	
Account number (as appears on tax bill) Bill No 016489		Amount of taxes currently billed 6,485.62	
Reasons for requesting a correction to tax roll: Tax bill includes omitted sewer fees that were erroneously omitted by the Town and improperly billed by the Town to a prior owner, with no notice given to the prior owner before the sale of this property to the current owner, and no notice to the current owner, given that the Town notified the prior owner over six months after the property had been conveyed to the current owner.			

I hereby request a correction of tax levied by Town of Colonie for the year(s) 2023.
(County, city, village, etc.)

Signature of applicant 	Date 01-12-2023
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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.

Date application received 1/17/2023	Period of warrant for collection of taxes 1/1/2023
Last day for collection of taxes without interest 1/31/2023	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 1/27/2023

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 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 ☐

Amount of taxes currently billed 6,485.62	Corrected tax 4,227.23
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____
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Signature of chief executive officer, or official designated by resolution	Date
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Albany County Real Property Tax Service Agency
Tax Bill Correction Worksheet

Date: 1/27/2022
Municipality: Town of Colonie
Property Address: 19 Idlewilde Park
Tax ID Number: 44.15-1-34
Tax(s) to be refunded: 2023 Town Tax

Original Bill

Levy Description	Taxable Value	Rate	Tax Amount
Albany County Tax	166,100	5.680175	\$ 943.48
Colonie Town Tax	166,100	4.285481	\$ 711.82
Schuyler Heights FD	166,100	3.14672	\$ 522.67
Omitted Sewer-'21	-		\$ 2,258.39
Sewer A Land Payment			\$ 192.96
Sewer Oper & Maint			\$ 1,325.15
Sewer A Debt Payment			\$ 482.41
Latham Water Dist	166,100	0.293449	\$ 48.74
Total Tax Due			\$ 6,485.62

Correct Bill

Levy Description	Taxable Value	Rate	Tax Amount
Albany County Tax	166,100	5.680175	\$ 943.48
Colonie Town Tax	166,100	4.285481	\$ 711.82
Schuyler Heights FD	166,100	3.14672	\$ 522.67
Omitted Sewer-'21	-		\$ -
Sewer A Land Payment			\$ 192.96
Sewer Oper & Maint			\$ 1,325.15
Sewer A Debt Payment			\$ 482.41
Latham Water Dist	166,100	0.293449	\$ 48.74
Total Tax Due			\$ 4,227.23

Correction

Original Amount Due	\$ 6,485.62
Correct Amount Due	\$ 4,227.23

Karen L. DeAngelus, Esq.
Jacqueline N. Goralczyk, Esq., LL.M.
Edward R. Hitti, Esq.
Rebecca A. Borden, Esq. *
Michael W. Schafer, Esq. **
David M. Troiano, Esq.
Patricia A. Harris, Esq.
Lawrence A. DeAngelus, Esq.
Thomas L. Herkenham, Esq., Of Counsel
Shari Chrimes, Esq., Of Counsel



518.631.6400 T
239-244-2611 T
518.631.6402 F

*Also admitted in MA, MD, PA, VT
**Also admitted in FL

January 17, 2023

Via Email and Facsimile

Michael.McGuire@albanycountyny.gov

518-447-2503

Michael McGuire, Director
Albany County Department of Management & Budget
Albany County Real Property Tax Service Agency
Harold L. Joyce Albany County Office Building
112 State Street, Room 1340
Albany, NY 12207

**RE: Revision Request for 2023 Property Tax Bill
19 Idlewild Park, Colonie, New York 12189
Tax Map Id. # 44.15-1-34**

Dear Mr. McGuire:

Thank you for discussing with me the "Omitted Sewer – '21" item for \$2,258.39 shown on the 2023 Town and County Property Tax Bills (please see attached) which my clients received earlier this month for the above referenced property (the "Property").

As we discussed, my client, J&J 19 Idlewild Park LLC, purchased the Property in March of 2022. At that time, we had contacted the Town to obtain water and sewer readings for the Property in order to pro-rate any amounts due from the seller at the closing. During those calls, we always request whether there are any past-due water or sewer bills. We were told during that call that there were no past due bills and we were provided with the most current water and sewer reading which was collected and/or credited at the closing.

Therefore, my client was extremely surprised to see the "Omitted Sewer – '21" item included on his most recent property tax bill. My client called the Town and was told that this figure represented sewer charges which the Town had inadvertently neglected to bill from a prior owner (despite the fact that the paid tax bills available online for the past few years all show sewer fees billed and paid in full; please see attached).

Main Office: 3 Corporate Drive, Suite 204, Clifton Park, NY 12065
300 International Drive, Suite 120, Williamsville, NY 14221
26 N Broadway, Schenectady, NY 12305
18 Division Street, Suite 306, Saratoga Springs, NY 12866
3376 Woods Edge Circle, Unit 102, Bonita Springs, FL 34134

This communication is Attorney/Client privileged and contains information intended only for the person(s) named above. Any other distribution, copying or disclosure is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and return the original transmission to us by mail without taking a copy.

I also contacted the town and received the attached letter dated January 11, 2023 in response to my inquiries on this matter. That letter indicates that the Town mistakenly sent notice of the omitted sewer fees issue to the prior owner in September of 2022, despite the fact that my client had been the owner of the Property at that time and had been on the tax rolls as the new owner for approximately six months by the time such letter was issued.

Please see attached Form RP-554 requesting that the tax rolls be corrected to remove the Omitted Sewer – '21" amount of \$22,258.39 from the 2023 Town and County Property Tax Bill, so that my clients can pay their 2023 property taxes. The tax collector will not accept partial payment, so this request is urgent in that my client will need the revised tax bill without the "Omitted Sewer – '21" item included so that they can pay their tax bill before the end of the month.

If the revised tax roll and tax bill cannot be issued before the end of the month, please also accept this letter as a request to waive any late fees, interest and penalties that could result from a payment being submitted after January 31, 2023, as a result of the corrected tax bill being issued after that date.

Please do not hesitate to reach out to me with any questions or concerns.

Very truly yours,

Rebecca A. Borden, Esq.

DeAngelus Goralczyk, PLLC

Encl.



Peter G. Crummey
Town Supervisor

TOWN OF COLONIE

TOWN ATTORNEY'S OFFICE

Memorial Town Hall
534 New Loudon Road
Latham, New York 12110

Phone (518) 783-2700 Fax (518) 786-7324
Service by Facsimile Not Accepted
An Equal Opportunity Employer

E. Guy Roemer
Town Attorney

January 11, 2023

Rebecca Borden
3 Corporate Drive, Suite 204
Clifton Park, NY 12065

RE: Request for Revised Sewer Bill

Dear Ms. Borden,

We are in receipt of your message, dated January 10, 2023, and subsequent email correspondence, dated January 11, 2023, regarding the sewer charges for 19 Idlewild Park ("Property"). We have reviewed your request for a revised tax bill and write to inform you that we are unable to issue a revised bill.

By way of background, the sewer charge referenced in your communication is an adjustment of prior underbilled sewer rents. Although certain sewer rents for the Property were previously paid to the Town, the amount previously paid was less than actual sewer usage at the Property. Accordingly, the amount due for actual sewer usage at the Property was assessed against the Property as an adjustment to correct the amount previously underbilled. For your reference, a copy of the correspondence previously sent to the Property explaining the reason for this adjustment is attached hereto.

As you may know, the Town has a statutory obligation to annually report any unpaid taxes, including special assessments like this sewer charge, to Albany County ("County"). In accordance with such statutory obligation, the Town reported the amount owed to the County for inclusion on the January 2023 tax bill. Accordingly, this charge is now within the purview of the County and any request for recourse is more properly pursued through the Albany County Real Property Tax Service Agency. The Albany County Real Property Tax Service Agency may be reached at (518)487-5291 and any correspondence may be sent to the address below.

Albany County Real Property Tax Service Agency
Harold L. Joyce Albany County Office Building
112 State Street, Room 1340
Albany, NY 12207

Notwithstanding the foregoing, we acknowledge that the attached correspondence, which provided notice of this charge, was sent to the Property to the attention of the prior owner. Accordingly, should you elect to pursue this matter further with the County, the Town is willing to provide information and documentation to the County regarding this notice. This cooperation is offered as a courtesy to your client and with full reservation of rights regarding any arguments as to the validity of the underlying charge.

Should you have any questions regarding the foregoing, please do not hesitate to contact me directly.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kaitlin N. Vigars", with a long, sweeping horizontal line extending to the right.

Kaitlin N. Vigars
Assistant Town Attorney

Enc.

TAX OMISSION NOTICE FORM
Pursuant to Real Property
Tax Law Section 551-a

Town of Colonie
Office of the Receiver of Taxes
534 New Loudon Road
Latham, New York 12110

To: Carr, Richard P.
19 Idlewild Park
Watervliet, NY 121893809

Date: September 30, 2022

PARCEL ID: 44.15-1-34

ASSESSED VALUE: 166,100

1. This is to notify you that the property owned by you and located at 19 IDLEWILD PARK was subjected to the misapplication of water consumption figures for the computation of the Sewer Benefit Assessment Roll upon which the "operation" and "debt payment" line charges were added to the January 2022 property tax bill. This occurred using the previous year's water consumption figures instead of the most current water consumption figures, resulting in an undercharge to the listed parcel based upon the sewer units calculated.

When the proper water usage figures are applied, the charge to the above user address results in an increase in the operation and debt payment charges for 2022 as follows:

As originally levied:	Units	Resulting Tax Item
Sewer Operation	20	1268.1171
Sewer Debt	20	469.1027
As corrected:	Units	
Sewer Operation	46	2916.6693
Sewer Debt	46	1078.9361

The calculated difference between the original and corrected amounts is \$ 2258.39 and this amount without interest will appear as a distinct, separate line amount on the general tax bill for January, 2023.

SW006 Sewer Operating & Maintenance Tax Rate	\$63.405854/unit
SW008 Sewer Debt Service Tax Rate	\$23.455133/unit

2. Administrative review of this assessment is available upon the filing of a petition within ten (10) days of the mailing of this notice with the Albany County Director of Real Property Tax Services to object to the addition of such extension on the tax roll.

3. Director of Real Property Tax Services
112 State Street, Room 1340
Albany, New York 12207

Inquiries limited solely to the number of units calculated above can be directed to Department of Pure Waters.

Very truly yours,

C. Michele Zilgme
As Collecting Officer

THIS IS NOT A BILL

**TOWN OF COLONIE
GENERAL TAX BILL 2023**

* For Fiscal Year 01/01/2023 to 12/31/2023 * Warrant Date 12/30/2022

Bill No. 016489
Sequence No. 252
Page No. 1 of 1

MAKE CHECKS PAYABLE TO:

C. Michele Zilgme
Receiver of Taxes
Memorial Town Hall
534 New Loudon Rd
Latham, NY 12110

TO PAY IN PERSON

Town of Colonie
Memorial Town Hall
534 New Loudon Rd
Latham, NY 12110
Mon - Fri 8:30 am - 4:30 pm

SWIS S/R/L ADDRESS & LEGAL DESCRIPTION & CK DIGIT

012689 44.15-1-34
Address: 19 Idlewild Park
Town of: Colonie
School: Watervliet
NYS Tax & Finance School District Code:
411 - Apartment Roll Sect. 1
Parcel Acreage: 0.23
Account No.
Bank Code

J & J Idlewild Park LLC
4 Howard Ct
Carle Place, NY 11514

Estimated State Aid: CNTY 99,097,707
TOWN 4,281,094

PROPERTY TAXPAYER'S BILL OF RIGHTS

The Total Assessed Value of this property is:

166,100

The Uniform Percentage of Value used to establish assessments in your municipality was:

55.75

The assessor estimates the Full Market Value of this property as of January 1, 2022 was:

297,937

If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting Your Assessment in New York State" is available at the assessor's office and on-line: www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Full Value Estimate	Exemption	Value	Tax Purpose	Full Value Estimate
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PROPERTY TAXES

Taxing Purpose	Total Tax Levy	% Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
Albany County Tax	35,267,816	-2.1	166,100.00	5.680175	943.48
Colonie Town Tax	26,708,072	3.1	166,100.00	4.285481	711.82
Schuyler Heights Fd. TOTAL	679,070	1.5	166,100.00	3.146720	522.67
Omitted Sewer-21 - 21-22 usage			0.00		2,258.39
Sewer A Land Payment UNITS - Fixed			8.00	24.120503	192.96
Sewer Oper & Maint UNITS			20.00	66.257266	1,325.15
Sewer A Debt Payment UNITS			20.00	24.120503	482.41
Latham Water Dist TOTAL	1,584,890	2.0	166,100.00	.293449	48.74

PLEASE READ INFORMATION ON THE BACK OF THIS BILL.

Property description(s): Lot B	N-17 E-Idlewild Pk	N-8-73	
PENALTY SCHEDULE	<u>Penalty/Interest</u>	<u>Amount</u>	<u>Total Due</u>
Due By: 01/31/2023	0.00	6,485.62	6,485.62
02/28/2023	64.86	6,485.62	6,550.48
03/31/2023	129.71	6,485.62	6,615.33

TOTAL TAXES DUE \$6,485.62

Apply For Third Party Notification By:

Taxes paid by CA CH

RETURN THE ENTIRE BILL WITH PAYMENT AND PLACE A CHECK MARK IN THIS BOX [] IF YOU WANT A RECEIPT OF PAYMENT. THE RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT.

**GENERAL TAX BILL 2023
RECEIVER'S STUB**

Bill No. 016489
012689 44.15-1-34
Bank Code

Town of: Colonie
School: Watervliet
Property Address: 19 Idlewild Park

Pay By: 01/31/2023 0.00 6,485.62 6,485.62
02/28/2023 64.86 6,485.62 6,550.48
03/31/2023 129.71 6,485.62 6,615.33

J & J Idlewild Park LLC
4 Howard Ct
Carle Place, NY 11514

TOTAL TAXES DUE \$6,485.62

Tucker Cox - 518-783-2766
pier waters



Town of Colonie

To print a copy of your bill click on View Printable Bill then right click and select Print.

Payment confirmation (Receipt) right click and select Print.

[View Previous Tax Collections](#)

Town & County 2022

Tax Bill #	SWIS	Tax Map #	Status
16497	012689	44.15-1-34	Paid
Address	Municipality		School
19 Idlewild Park	0012689		011800
Owners	Property Information	Assessment Information	
CARR RICHARD P	Roll Section: 1	Full Market Value:	281,525
19 IDLEWILD PARK	Property Class: 411	Uniform %:	59
WATERVLIET, NY 12189-3809	Lot Size: 0.23 Acres	Total Assessed Value:	166,100
Total Tax Amount: \$4,153.35		Total Tax Paid: \$4,153.35	Uncollected Amount: \$0.00
Fiscal Year Start: 1/1/2022		Fiscal Year End: 12/31/2022	Warrant Date: 12/30/2021

[View Printable Bill](#)

Existing Payments

Posted	Type	Via	Tax	Fees	Total Paid
01/29/2022	Full	Mail	\$4,153.35	\$0.00	\$4,153.35

Levy Line Item Listing

Description	Total Levy	Change	Taxable Value	Rate	Tax Amount
ALBANY COUNTY TAX	\$36,018,222.00	3.100%	166,100	5.835283	\$969.24
COLONIE TOWN TAX	\$25,912,493.00	3.700%	166,100	4.180524	\$694.39
SCHUYLER HEIGHTS FD.	\$669,358.00	8.100%	166,100	3.111476	\$516.82
SEWER A LAND PAYMENT	\$0.00	0.000%	8	23.455133	\$187.64
SEWER OPER & MAINT	\$0.00	0.000%	20	63.405854	\$1,268.12
SEWER A DEBT PAYMENT	\$0.00	0.000%	20	23.455133	\$469.10
LATHAM WATER DIST	\$1,553,814.00	0.000%	166,100	0.289237	\$48.04
Total Tax Amount: \$4,153.35					

Memorial Town Hall
First Floor
534 New Loudon Road



Town of Colonie

To print a copy of your bill click on View Printable Bill then right click and select Print.

Payment confirmation (Receipt) right click and select Print.

View Previous Tax Collections

Town & County 2021

Tax Bill #	SWIS	Tax Map #	Status
16500	012689	44.15-1-34	Paid
Address	Municipality		School
19 Idlewild Park	0012689		011800
Owners	Property Information	Assessment Information	
CARR RICHARD P 19 IDLEWILD PARK WATERVLIET, NY 12189-3809	Roll Section: 1	Full Market Value:	272,300
	Property Class: 411	Uniform %:	61
	Lot Size: 0.23 Acres	Total Assessed Value:	166,100
Total Tax Amount: \$4,023.58		Total Tax Paid: \$4,023.58	Uncollected Amount: \$0.00
Fiscal Year Start: 1/1/2021		Fiscal Year End: 12/31/2021	Warrant Date: 12/31/2020

View Printable Bill

Existing Payments

Posted	Type	Via	Tax	Fees	Total Paid
01/20/2021	Full	Mail	\$4,023.58	\$0.00	\$4,023.58

Levy Line Item Listing

Description	Total Levy	Change	Taxable Value	Rate	Tax Amount
ALBANY COUNTY TAX	\$34,950,765.00	3.200%	166,100	5.704676	\$947.55
COLONIE TOWN TAX	\$24,976,879.00	2.700%	166,100	4.059771	\$674.33
SCHUYLER HEIGHTS FD.	\$619,458.00	2.200%	166,100	2.899458	\$481.60
SEWER A LAND PAYMENT	\$0.00	0.000%	8	22.671468	\$181.37
SEWER OPER & MAINT	\$0.00	0.000%	20	61.84459	\$1,236.89
SEWER A DEBT PAYMENT	\$0.00	0.000%	20	22.671468	\$453.43
LATHAM WATER DIST	\$1,553,814.00	0.000%	166,100	0.291453	\$48.41
Total Tax Amount: \$4,023.58					

Memorial Town Hall
First Floor
534 New Loudon Road