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County Executive

Maggie A. Alix
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January 24, 2020

Honorable Andrew Joyce, Chairman
Albany County Legislature
112 State Street, Rm 710
Albany, NY 12207

Re: Applications for Refund of Real Property Taxes – Town of Guilderland
183 Schoolhouse Road, Guilderland, NY 12203

Dear Chairman Joyce:

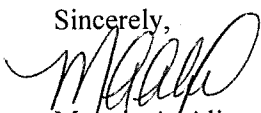
Enclosed is an Application for Refund of Real Property Taxes, submitted by Karen VanWagenen, Assessor for the Town of Guilderland.

The assessor reduced a nonprofit exemption from 100% to 78% when the office became aware that the church was renting space to a for-profit operation. According to the Real Property Law, property owners must receive notice of exemption changes prior to May 1. The assessor's office failed to send notice; therefore, the owners were not aware of the change until they received the school tax bill. The property owner filed a complaint and the Board of Assessment Review (BAR) reconvened on 12/6/2019 to hear the complaint.

The BAR approved an exemption at a rate of 84%. The decision came after the assessor submitted documentation to the County for preparation of the 2020 tax levy.

According to Real Property Tax Law, the error can be corrected due to clerical error, for an incorrect entry of assessed value on a tax roll, which, because of a mistake in transcription, does not conform to the entry for the same parcel on the final verified state of the board of assessment review. The property tax bill was paid; therefore, I recommend a refund for \$1,305.39. Enclosed is supporting documentation for your review.

Sincerely,



Maggie A. Alix

CC: Dennis Feeny, Majority Leader
Frank Mauriello, Minority Leader
Kevin Cannizzaro, Majority Counsel
Minority Counsel