



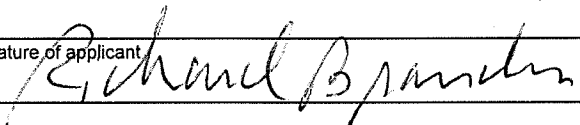
# Application for Corrected Tax Roll

**RP-554**  
(12/19)


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

|  |  |                        |  |   |                   |
|--|--|------------------------|--|---|-------------------|
| Names of owners<br>Richard Brandon   |  |                        |  |   |                   |
| Mailing address of owners (number and street or PO box)<br>6787 Ste Rte 32   |  |                        | Location of property (street address)<br>338 Hunt Rd |   |                   |
| City, village, or post office<br>Greenville  |  | State<br>NY            | ZIP code<br>12083                                    | City, town, or village<br>Westerlo  |                   |
|  |  |                        |  | State<br>NY   | ZIP code<br>12193 |
| Daytime contact number<br>518-791-2400   |  | Evening contact number |  | Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)<br>129.-1-15 |                   |
| Account number (as appears on tax bill)  |  |                        |  | Amount of taxes currently billed<br>3,271.74  |                   |
| Reasons for requesting a correction to tax roll:<br>A building was removed prior to taxable status day 2020 but the assessment roll was not updated to reflect the change. This is an error in essential fact. |  |                        |  |   |                   |

I hereby request a correction of tax levied by Town of Westerlo for the year(s) 2020-2021.  
(County, city, village, etc.)

|   |                  |
|---|------------------|
| Signature of applicant<br> | Date<br>1/6/2021 |
|---|------------------|

**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<br>1/6/2021  | Period of warrant for collection of taxes<br>1/1/2021   |
| Last day for collection of taxes without interest<br>1/31/2021   | Recommendation<br>Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/> |
| Signature of official<br> | Date<br>1/11/2021   |

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 Westerlo 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            | Corrected tax                                |
| Date notice of approval mailed to applicant | Date order transmitted to collecting officer |

|  |
|--|
| Application denied (reason):<br>_____<br>_____ |
|--|

|  |      |
|--|------|
| Signature of chief executive officer, or official designated by resolution | Date |
|--|------|

## Collection: Town &amp; County 2021

Fiscal Year Start: 1/1/2021

Fiscal Year End: 12/31/2021

Warrant Date: 12/31/2020

Total Tax Due (minus penalties &amp; interest) \$3,271.74

\$3,271.74

Pay Full

| Tax Bill #  | SWIS             | Tax Map #          | Status |
|-------------|------------------|--------------------|--------|
| 000201      | 013800           | 129.-1-15          | Unpaid |
| Address     | Municipality     | School             |        |
| 338 Hunt Rd | Town of Westerlo | Greenville Central |        |

## Owners

Brandon Richard  
6787 Ste Rte 32  
Greenville, NY 12083

## Property Information

Roll Section: 1  
Property Class: Rural vac<10  
Lot Size: 1.00

## Assessment Information

Full Market Value: 22222.00  
Total Assessed Value: 200.00  
Uniform %: 0.90

| Description        | Tax Levy | Percent Change | Taxable Value | Rate         | Tax Amount            |
|--------------------|----------|----------------|---------------|--------------|-----------------------|
| County Tax         | 1095971  | 3.4000         | 200.000       | 394.61842500 | \$78.92               |
| General Town Wide  | 728897   | 11.0000        | 200.000       | 262.05243000 | \$52.41               |
| Highway Town Wide  | 446969   | 1.6000         | 200.000       | 160.69391500 | \$32.14               |
| School Relevy      | 0        | 0.0000         | 0.000         | 0.00000000   | <del>\$3,093.42</del> |
| Westerlo fire dist | 219303   | 0.0000         | 200.000       | 74.25459500  | \$14.85               |

Total Taxes: ~~\$3,271.74~~

\$ 650.71

## FULL PAYMENT OPTION

| From:  | To:          | Tax Amount | Penalty | Notice Fee | Total Due  |
|--------|--------------|------------|---------|------------|------------|
| Jan 01 | Feb 01, 2021 | \$3,271.74 | \$0.00  | \$0.00     | \$3,271.74 |
| Feb 02 | Mar 01, 2021 | \$3,271.74 | \$32.72 | \$0.00     | \$3,304.46 |
| Mar 02 | Mar 31, 2021 | \$3,271.74 | \$65.43 | \$0.00     | \$3,337.17 |

| Estimated State Aid - Type | Amount      |
|----------------------------|-------------|
| County                     | 96037904.00 |

## Mail Payments To:

Town of Westerlo  
Tax Collector  
933 County Route 401 P.O. Box 148 Westerlo, NY. 12193



Department of Taxation and Finance  
Office of Real Property Tax Services

# Application for Corrected Tax Roll

RP-554  
(12/19)

Appraise School tax correction

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

|  |                        |   |                                    |
|--|------------------------|---|------------------------------------|
| Names of owners<br>Richard Brandon   |                        |   |                                    |
| Mailing address of owners (number and street or PO box)<br>6787 Ste Rte 32   |                        | Location of property (street address)<br>338 Hunt Rd  |                                    |
| City, village, or post office<br>Greenville  | State<br>NY            | ZIP code<br>12083   | City, town, or village<br>Westerlo |
| Daytime contact number<br>518-791-2400   | Evening contact number | Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)<br>129.-1-15 |                                    |
| Account number (as appears on tax bill)  |                        | Amount of taxes currently billed<br>2,834.36  |                                    |
| Reasons for requesting a correction to tax roll:<br>A building was removed prior to taxable status day 2020 but the assessment roll was not updated to reflect the change. This is an error in essential fact. |                        |   |                                    |

I hereby request a correction of tax levied by Greenville CSD for the year(s) 2020-2021.  
(County, city, village, etc.)

|  |                  |
|--|------------------|
| Signature of applicant<br><i>Richard Brandon</i> | Date<br>1/6/2021 |
|--|------------------|

## 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<br>1/6/2021                          | Period of warrant for collection of taxes<br>9/1/2020   |
| Last day for collection of taxes without interest<br>9/30/2020 | Recommendation<br>Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/> |
| Signature of official<br><i>[Signature]</i>                    | Date<br>1/7/2021  |

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<br>2834.36 | Corrected tax<br>472.39                      |
| Date notice of approval mailed to applicant | Date order transmitted to collecting officer |

|                                       |
|---------------------------------------|
| Application denied (reason):<br>_____ |
|---------------------------------------|

|  |                |
|--|----------------|
| Signature of chief executive officer, or official designated by resolution<br><i>[Signature]</i> | Date<br>1-7-21 |
|--|----------------|



DANIEL P. McCOY  
County Executive

Michael McGuire  
Director

COUNTY OF ALBANY  
REAL PROPERTY TAX SERVICE AGENCY  
112 State Street, Room 1340  
ALBANY, NEW YORK 12207  
OFFICE: (518) 487-5291  
FAX: (518) 447-2503  
[www.albanycounty.com](http://www.albanycounty.com)

January 7, 2021

Ms. Janet Maassmann, Business Official  
Greenville Central School District  
PO Box 129  
Greenville, NY 12083

Re: Application for Corrected Tax Roll – 2020 school tax roll  
338 Hunt Rd, Westerlo NY  
Tax ID# 129.-1-15

Dear Ms. Maassmann,

Enclosed is an Application for Correct Tax Roll, submitted by Richard Brandon, owner of 338 Hunt Rd in the town of Westerlo, NY. The owner of the aforementioned property demolished all improvements prior to taxable status date in 2020. Unfortunately, the Town of Westerlo failed to update the assessment information to reflect this change on the 2020 Final Assessment Roll. When the property owner brought this failing to light the Assessor in Westerlo corrected the Final Assessment Roll but did not submit to correct for the School Tax Roll. Because the correction was not submitted for the school tax roll the incorrect bill amount was relieved onto the January 2021 property tax bill. In order for my office to correct the January 2021 tax bill I need the Greenville CSD to approve a correction the school tax bill.

I am requesting, and recommending that the Greenville CSD approve the enclosed correction request.

Upon approval by the school district, please send a copy of the application for corrected tax roll to my attention at the address above. I will also accept the applications via email at [Michael.McGuire@albanycountyny.gov](mailto:Michael.McGuire@albanycountyny.gov). Please feel free to contact me at a suitable time should you have any questions or concerns regarding the enclosed documentation.

Sincerely,

  
Michael McGuire

Cc: Garth Slocum, Assessor



# Info-Tax Online

**Greenville Central School District**  
**Albany, Greene, Schoharie Counties**

**PAY TO:** School Tax Collector, Po Box 271, Greenville, NY 12083 (518) 966-5070 ext 520

Property and summary tax balance information for the selected parcel is shown to the right. Exemptions are displayed as well if they exist for the property.

You can view or hide tax bill detail and any payments by clicking the bar near the bottom of the page.

If the property appears in other tax years, you can quickly view the tax history for the property. Just select a tax year from the drop-down list at the top of the page.

To request a signed Tax Certification, click the "Request Signed Certificate" button at the bottom of the page.

[Re-enter search conditions](#)

For Tax Year: **2020 School Tax (2020-2021)**

Last Updated: 11/06/20 11:35 am

|   |  |                            |
|---|--|----------------------------|
| Owner:<br>Brandon Richard<br>6787 Ste Rte 32<br>Greenville, NY 12083  | Tax Map # 129.-1-15<br>Tax Bill # 004723<br>Bank Code:<br>School Code: 193201<br>Property Class: 210 | Tax Roll: 1                |
| Location: 338 Hunt Rd<br>SWS: 013800 Westerlo   | Acreage: 1<br>Frontage:<br>Depth:  | Liber: 2019<br>Page: 17282 |
| Full Value: 133,333<br>Assessment: 1,200<br>STAR Savings: 0.00<br>Tax Amount: 2,834.36<br>Tax Paid: 0.00<br>Balance: 2,834.36 |  | 472.39                     |

☒ (Hide Bill and Payment Details...)

| Tax Description | Tax Levy   | Taxable Value | Rate / 1000 | Tax Amount |
|-----------------|------------|---------------|-------------|------------|
| Greenville CSD  | 17,161,620 | 22 1200       | 2352.3217   | 2,822.79   |
| Library         | 70,342     | 22 1280       | 9.6417      | 11.57      |

**Tax Balance does not include any accrued Late Fees**

**Payments shown may not include payments made directly to the County**

[Late Fee Schedule](#) | [Tax Certification](#) | [Request Certification](#)

476.46  
1.93  
472.39

oh James Mac  
1/7/21



RP-553 (1/06)

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICESNOTICE AND PETITION OF ASSESSOR TO THE BOARD OF ASSESSMENT  
REVIEW FOR THE Town of Westerlo (assessing unit) FOR  
CORRECTION OF THE 2020 FINAL ASSESSMENT ROLL

To be completed in duplicate by assessor, or designated member of the Board of Assessors. Assessor is to transmit copy by certified mail, return receipt requested, to individual named in Part 2, item 1, EXCEPT where the proposed correction will result in a lower assessment. Transmit original to Chairman of Board of Assessment Review

## PART 1: NOTICE OF PETITION

You are hereby notified that the Board of Assessment Review for Town of Westerlo will convene at  
9:00 (a.m./p.m.) on 9/30/20 at Town Hall 933 County Rte 401 for the purpose of acting on  
Time Date Location  
the Assessor's or Board of Assessor's petition (see below) to correct the 2020 final assessment roll.  
Year

Note: You may appear at the meeting and present any information relevant to the petition below. The Board of Assessment Review will notify the tax levying body of any changes to be made. The tax levying body will then notify you of any such change.

## PART 2: PETITION

1a. Name of Owner Richard Brandon Day ( ) Evening ( )  
6787 Ste Rte 32 2. Telephone Number  
Greenville, NY 12083 338 Hunters, Westerlo  
1b. Mailing Address 3. Parcel Location (if different than 1b.)  
1c. E-mail Address (optional) 128-1-15  
4. Description of real property as shown on tax roll or tax bill (Include tax map designation)  
5. Account No. \_\_\_\_\_

|   |   |
|---|---|
| 6a. Entry appearing on final assessment roll: | 6b. Entry on final assessment roll should be: |
| Land Value <u>200</u>                         | Land Value <u>200</u>                         |
| Total Value <u>1200</u>                       | Total Value <u>200</u>                        |
| Exempt Value <u>-</u>                         | Exempt Value _____                            |

## 7. Type of error (see definitions on reverse side):

A Clerical error, as defined in Sec. 550 (2), para. \_\_\_\_\_  
a Error in essential fact, as defined in Sec. 550 (3), para. \_\_\_\_\_  
Unlawful entry, as defined in Sec. 550(7), para. \_\_\_\_\_  
Omitted parcel of taxable real property or an omitted improvement on current or preceding year's assessment roll.  
Incorrect grant of partial exemption on preceding year's assessment roll; no transfer of title has occurred.

\_\_\_\_\_ An entry of assessed valuation of taxable State-owned land on current or preceding year's roll which is less than amount approved by the Office of Real Property Tax Services.  
\_\_\_\_\_ An entry of assessed valuation of a special franchise on current or preceding year's roll which is less than final assessment thereof made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

## 8. Describe how error occurred (Be specific; do not repeat definitions on reverse side; attach documentation)

property was double-billed in 2019, did not get the  
100% from BLS Dept  
(Use additional sheets if necessary)

I, Garth J. Slawm, Assessor or designated member of the majority of the Board of Assessors of the  
Town of Westerlo, hereby petition the Board of Assessment Review to correct the 2020 final assessment roll as indicated above.  
Assessing Unit

9/23/20  
Date

Assessor's signature

To be completed by CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:

Final assessment (to be included on verified statement of changes) ..... \$ 200 / 200

REMARKS:

9-30-20  
Date

*[Signature]*  
Signature of Chairman of Board of Assessment Review

**Real Property Tax Law, Section 550(2):**

A "clerical error" means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

**Real Property Tax Law, Section 550(3):**

An "error in essential fact" means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An "unlawful entry" means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services  
or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.