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February 26, 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  
225 Bell Court, Guilderland, NY 12303

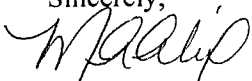
Dear Chairman Joyce:

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

Property owners, Patrick and Laura Russell, had the alternative veteran and disabled veteran exemption on 303 Millingstone Way, Guilderland, NY. In September 2019, the owners sold 303 Millingstone Way and purchased 225 Bell Court, Guilderland, NY. According to Real Property Tax Law 458a(8), if a veteran already receiving the exemption sells the property receiving the exemption and purchases property within the same county, the assessor shall transfer and prorate the exemption for the remainder of the fiscal year.

In October 2019, the property owners submitted an application to obtain the veteran exemption on 225 Bell Court. The assessor removed the exemptions from 303 Millingstone Way at the time of the sale. Due to clerical error, the office failed to apply the veteran exemptions to 225 Bell Court prior to the 2020 property tax billing. The property owners appear to be eligible for the alternative veteran exemption and a 10% disabled veteran exemption (50% of the disability rating). The owners paid the 2020 property tax; therefore, I recommend a refund in the amount for \$416.58.

Sincerely,



Maggie A. Alix