



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

March 19, 2021

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

Re: RP-554 Application for Corrected Tax Roll – Town of Berne
276 Tabor Rd, Berne, NY 12023 – 68.-2-4

Dear Chairman Joyce,

Enclosed is an Application for Corrected Tax Roll, submitted by Brian Crawford, Chairman of the Board of Assessors for the Town of Berne.

The owner of the aforementioned property submitted a senior citizen – aged renewal exemption application prior to the taxable status date. The exemption requires the application to list the income of all owners of the property. However, the owner of the property incorrectly included her daughter's income on the application. The owner recently granted her daughter ownership of the property but retained a life estate interest in the property. In cases like this the life estate holder is considered the owner for taxation and property tax exemptions. The daughter's income should not have been included in the calculation of the exemption.

The assessor granted a 10% exemption on the 2020 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 Berne tax roll to reflect an amount due of \$3,051.80.

Sincerely,

Michael McGuire, Director
Real Property Tax Service Agency

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