



County of Albany

Harold L. Joyce
Albany County Office
Building
112 State Street - Albany,
NY 12207

Legislation Text

File #: TMP-2377, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

Description (e.g., Contract Authorization for Information Services):

Authorization to correct property tax bill for 276 Tabor Rd, Berne, NY

Date: 3/19/2021
Submitted By: Michael McGuire
Department: Real Property
Title: Director
Phone: 518-487-5292
Department Rep.
Attending Meeting: Michael McGuire

Purpose of Request:

- ☐ Adopting of Local Law
- ☐ Amendment of Prior Legislation
- ☐ Approval/Adoption of Plan/Procedure
- ☐ Bond Approval
- ☐ Budget Amendment
- ☐ Contract Authorization
- ☐ Countywide Services
- ☐ Environmental Impact/SEQR
- ☐ Home Rule Request
- ☐ Property Conveyance
- ☒ Other: (state if not listed)

Authorization to correct property tax bill for 276 Tabor Rd, Berne NY

CONCERNING BUDGET AMENDMENTS

Increase/decrease category (choose all that apply):

- ☐ Contractual
- ☐ Equipment
- ☐ Fringe
- ☐ Personnel

- ☐ Personnel Non-Individual
☐ Revenue

Increase Account/Line No.: Click or tap here to enter text.
Source of Funds: Click or tap here to enter text.
Title Change: Click or tap here to enter text.

CONCERNING CONTRACT AUTHORIZATIONS

Type of Contract:

- ☐ Change Order/Contract Amendment
☐ Purchase (Equipment/Supplies)
☐ Lease (Equipment/Supplies)
☐ Requirements
☐ Professional Services
☐ Education/Training
☐ Grant

Choose an item.

Submission Date Deadline Click or tap to enter a date.

- ☐ Settlement of a Claim
☐ Release of Liability
☐ Other: (state if not listed) Click or tap here to enter text.

Contract Terms/Conditions:

Party (Name/address):
Click or tap here to enter text.

Additional Parties (Names/addresses):
Click or tap here to enter text.

Amount/Raise Schedule/Fee: Click or tap here to enter text.
Scope of Services: Click or tap here to enter text.

Bond Res. No.: Click or tap here to enter text.
Date of Adoption: Click or tap here to enter text.

CONCERNING ALL REQUESTS

Mandated Program/Service: Yes ☐ No ☒
If Mandated Cite Authority: Click or tap here to enter text.

Is there a Fiscal Impact: Yes ☐ No ☒
Anticipated in Current Budget: Yes ☐ No ☐

County Budget Accounts:

Revenue Account and Line: Click or tap here to enter text.

Revenue Amount: Click or tap here to enter text.

Appropriation Account and Line: Click or tap here to enter text.

Appropriation Amount: Click or tap here to enter text.

Source of Funding - (Percentages)

Federal: Click or tap here to enter text.

State: Click or tap here to enter text.

County: Click or tap here to enter text.

Local: Click or tap here to enter text.

Term

Term: (Start and end date) Click or tap here to enter text.

Length of Contract: Click or tap here to enter text.

Impact on Pending Litigation

Yes ☐ No ☒

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: Click or tap here to enter text.

Date of Adoption: Click or tap here to enter text.

Justification: (state briefly why legislative action is requested)

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.