



# Application for Refund or Credit of Real Property Taxes

**RP-556**

(12/19)

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

Names of owners Mount Zion Ministries Church, Inc.					
Mailing address of owners (number and street or PO box) 931 Herkimer Rd.			Location of property (street address) 183 Schoolhouse Rd		
City, village, or post office Utica		State NY	ZIP code 13502	City, town, or village Guilderland	
		State NY	ZIP code 12203		
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 013089 63.00-1-10.1	
Account number (as appears on tax bill) 2015-11451		Amount of taxes paid or payable 7,854.39		Date of payment	
Reasons for requesting a refund or credit: Owner disputed calculated amount of exemption. Board of Assessment Review approved an exemption amount change from \$2,901,552 to \$3,124,716 on 12/6/19.					

I hereby request a refund or credit of real property taxes levied by Albany Co & Town of Guilderland for the year(s) 2020.  
(County, city, village, etc.)

Signature of applicant <i>Karen M. Van Wageningen, Assessor</i>	Date 12-30-2019
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**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 <u>1/17/20</u>	Date warrant annexed <u>01/01/2020</u>
Last day for collection of taxes without interest <u>01/31/2020</u>	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>M. A. A. L. P.</i>	Date <u>1/23/20</u>

\* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-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 paid 7,854.39	Amount of taxes due 6,819.00	Amount of refund or credit 1,035.39
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Application denied (reason): _____ _____
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Signature of chief executive officer or official designated by resolution	Date
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Tax ID#63.00-1-10.1

**GUILDERLAND 2020 PROPERTY TAX**

Fiscal Year 01/01/2020 to 12/31/2020

Warrant Date 12/31/2019

Bank #

Bill #011451

**Mail Payments/Checks payable to:****In Person Payment:****Collection information:****Property Description and Location**

LYNNE M. BUCHANAN  
RECEIVER OF TAXES  
PO BOX 339  
GUILDERLAND, NY 12084-0339

GUILDERLAND TOWN HALL  
5209 WESTERN TURNPIKE  
518-356-1980

AT G'LAND TOWN HALL  
MONDAY Through FRIDAY  
9:00AM - 4:30PM  
EXTRA JANUARY HOURS:  
WEDNESDAYS ONLY  
9:00am to 6:00pm

Town 013089 School 013002  
Location: 183 Schoolhouse Rd  
Class 620 Roll Sect. 1  
Account No. 2015  
Mortgage No.  
Front 0.00 Depth 0.00  
Acres 15.70

ONLINE TAX PAYMENT  
www.TownofGuilderland.org

Mount Zion Ministries  
Church Inc  
931 Herkimer Rd  
Utica, NY 13502

63.00-1-10.1

**Property Taxpayer's Bill of Rights**

The Assessor estimates the FULL MARKET VALUE OF THIS PROPERTY as of 07/01/2018 was 3,719,900  
The assessed value of this property as of 03/01/2019 was 3,719,900. The UNIFORM PERCENTAGE OF VALUE to establish assessments was 100.0 %. If You feel your assessment is inequitable, you have the right to seek a review. A publication entitled 'Contesting Your Assessment' is available at www.tax.ny.gov. Please note that the period for filing complaints on the above assessment has passed.  
Est County Aid 91,269,848 Est State Aid 135,398

(STAR exemptions apply only to school taxes.)

Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value	Exemption/Purpose	Value	Full Value
NP REL	2,901,522	\$2,901,522						

Levy Description	Taxable Value*	Tax Rate	Tax Levy	% Levy Change	Tax Amount
County	595,184	818378.00	3.47654700M	15189491	6.500
Town General	595,184	818378.00	0.18571700M	816142	0.000
NYS Retirement	595,184	818378.00	0.11036400M	485000	131.300
Highway	595,184	818378.00	0.85144900M	3612135	9.100
Alb Co Election	595,184	818378.00	0.01489000M	65436	58.000
Guild sewer zone a		32.00	11.44660000U	0	0.000
Sewer oper & maint		15.00	79.06650000U	0	0.000
Guilderland water		3719900.00	0.67358200M	2641668	-7.900

**Total Tax Due 7854.39**

\$6,819.00

cut here

cut here

School 013002

Bank

**(for receipt, check the box [ ] and return entire bill with payment)**

GUILDERLAND 2020 PROPERTY TAX

**\*011451\***

Tax Map ID #63.00-1-10.1

\*\*\* Checks Subject to Collection \*\*\*

Check \_\_\_\_\_ Cash \_\_\_\_\_ Town 013089 Bill # 011451

Paid by \_\_\_\_\_ circle amount paid

Returned Check Fee 20.00

Mount Zion Ministries  
Church Inc  
931 Herkimer Rd  
Utica, NY 13502

Tax	Penalty	2ND NOTICE Svc Chg Fees	Pay on or before	Pay This Amount
7854.39	0.00	0.00	01/31/2020	7854.39
7854.39	78.54	0.00	03/02/2020	7932.93
7854.39	157.09	0.00	03/31/2020	8011.48

**TOWN OF GUILDERLAND**

Payment is made to: Lynne M. Buchanan, Receiver of Taxes  
 PO Box 339, Guilderland, NY 12084  
 518-356-1980 x1059  
 buchananl@togny.org

**Property Address:** 183  
 Schoolhouse Rd

**Account #:** 2015  
**Bill #:** 11451  
**Tax Map #:**  
 63.00-1-10.1

**SWIS Code:** 013089  
**School Code:** 013002  
**School District:**

**Land Assessment:**

\$243,500.00

**Total Assessment:**

\$3,719,900.00

**Tax Before Star:** \$7,854.39

**Star Savings:** \$0.00

**Front:** 0

**Depth:** 0

**Acreage:** 15.7

**Bank:**

**Book #:** 2999

**Page #:** 1033

**Roll Section:** 1

**Class:** 620

**Exemptions:**

NP REL

\$2,901,522.00

Levy Description	Tax Value	Tax Rate	Tax Amount
County	818378.00	3.476547	\$2,845.13
Town General	818378.00	0.185717	\$151.99
NYS Retirement	818378.00	0.110364	\$90.32
Highway	818378.00	0.851449	\$696.81
Alb Co Election	818378.00	0.01489	\$12.19
Guild sewer zone a	32.00	11.4466	\$366.29
Sewer oper & maint	15.00	79.0665	\$1,186.00
Guilderland water	3719900.00	0.673582	\$2,505.66

**Total Tax: \$7,854.39**

**Payment History**

(Payments made to the county directly may not be reflected on this site.)

Date	Comments	Amount	Paid By
12/31/2019	Tax Bill	\$7,854.39	
01/21/2020	Payment	(\$7,854.39)	OWNER

**Tax Due: \$0.00 \***

\* Does not include penalties or fees, if any.

**Penalty Schedule**

This table shows the penalties that will be due for late payments on this property.

Pay By	Penalty	Fee	Total Due
01/31/2020	\$0.00	\$0.00	\$7,854.39 **

2020 Town County Rates

Tax to		Rate/1000	New Assessed	Rate/1000	Old Assessed	
General Fund		0.185717	\$595,184.00	\$110.54	0.185717	\$818,378.00
NYS Retirement		0.110364	\$595,184.00	\$65.69	0.110364	\$818,378.00
Highway		0.851449	\$595,184.00	\$506.77	0.851449	\$818,378.00
Alb Co Election		0.014890	\$595,184.00	\$8.86	0.014890	\$818,378.00
County Purposes		3.476547	\$595,184.00	\$2,069.19	3.476547	\$818,378.00
<b>SPECIAL DISTRICTS</b>						
AD501	Alt-Gld Ctr Amb	0.231697	\$0.00	\$0.00	0.231697	\$0.00
AD502	Guiderland	0.087870	\$0.00	\$0.00	0.087870	\$0.00
DL501	Town Demo Lein			\$0.00		\$0.00
FD501	Altamont Fire	0.625423	\$0.00	\$0.00	0.625423	\$0.00
FD502	Guiderland Fire	1.504431	\$0.00	\$0.00	1.504431	\$0.00
FD503	Guild Ctr Fire	1.304865	\$0.00	\$0.00	1.304865	\$0.00
FD504	Guild Fire Prot	1.003769		\$0.00	1.003769	\$0.00
FD505	Elmwood Pk	1.973343		\$0.00	1.973343	\$0.00
FD506	Fort Hunter Fire	0.962939	\$0.00	\$0.00	0.962939	\$0.00
FD507	McKownville Fire	1.507564	\$0.00	\$0.00	1.507564	\$0.00
FD508	Westmere Fire	0.936894	\$0.00	\$0.00	0.936894	\$0.00
FD509	Rotterdam Fire	0.907087		\$0.00	0.907087	\$0.00
LT501	McKownville Light	0.118347	\$0.00	\$0.00	0.118347	\$0.00
LT502	Guiderland Light	0.184391	\$0.00	\$0.00	0.184391	\$0.00
LT503	Pres. Est. Light	0.457423			0.457423	
LT504	Pine Hill Light	0.094777		\$0.00	0.094777	\$0.00
LT505	Weatherfield Light	0.022651			0.022651	
LT506	Railroad Ave Light	0.000000			0.000000	
SW501	Zone A P&I Sewer	11.446600	32	\$366.29	11.446600	32
SW502	Zone B P&I Sewer	3.765400			3.765400	\$366.29
	Total Sewer Debt					
SW505	O&M	79.066500	15	\$1,186.00	79.066500	15
WD501	Guiderland Water	0.673582	\$3,719,900.00	\$2,505.66	0.673582	\$3,719,900.00
WD505	West End Water	1.000000			1.000000	
WD599	Unpaid Water Tax	1.000000			1.000000	
OT501	Omitted Tax Cnty					
OT502	Omitted Tax Town					
OT505	Agri Penalty Town					
OT506	Agri Penalty Cnty					
				<b>\$6,818.99</b>	<b>Difference</b>	<b>\$1,035.39</b>
						<b>\$7,854.38</b>

183 Schoolhouse Rd Town Albany County 2020 tax bill Correction

Levy Desc	AV	Exempt	Taxable	Tax Rate	Tax Amt
County	3,719,900	3,124,716	595,184	3.476547	2,069.19
Town Gen	3,719,900	3,124,716	595,184	0.185717	110.54
NYS Retire	3,719,900	3,124,716	595,184	0.110364	65.69
Highway	3,719,900	3,124,716	595,184	0.851449	506.77
Alb Co Elect	3,719,900	3,124,716	595,184	0.01489	8.86
Guild Sewer	32	32	32	11.4466	366.29
Sewer O&M	15	15	15	79.0665	1,186.00
Guild Water	3,719,900	-	3,719,900	0.673582	<u>2,505.66</u>
Total					6,819.00

Bill	7,854.39
Corrected	6,819.00
Difference	1,035.39



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

RP-524 (3/09)

## COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 19

BEFORE THE BOARD OF ASSESSMENT REVIEW FOR GUILDERLAND

(city, town village or county)

## PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

Mount Zion Ministries Church, Inc.931 Herkimer Road, Utica, New York 13502Day no. (315 )792-4748Evening no. (518 )862-0944

2. Mailing Address of owner(s)

Email (optional)3. Name, address and telephone no. of representative of owner, if representative is filing application.  
(if applicable, complete Part Four on page 4.)Philip J. Vecchio, P.C. (Attorney) 24 Huntswood Lane, East Greenbush, New York 12061 Tel. (518) 857-2897

4. Property location

183 Schoolhouse Road

Street Address

Village (if any)

Guilderland

City/Town

Albany

County

Guilderland

School District

5. Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot 63.00-1-10.1

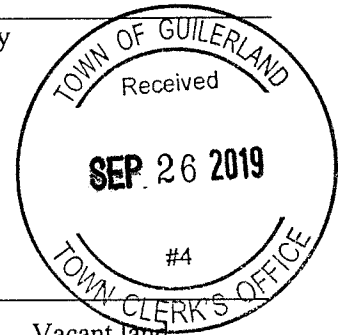
Type of property:

Residence ☐Farm ☐Vacant land ☐Commercial ☐Industrial ☐Other ☒Description: Church Facility RPTL 420-a Mandatory Class. Code 620 Religious (church building on 15.70 acres).

6. Assessed value appearing on the assessment roll:

Land \$                     Total \$ 3,719,900

7. Property owner's estimate of market value of property as of valuation date (see instructions)

\$                     

**PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY**

(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☐ Purchase price of property: ..... \$ \_\_\_\_\_
  - a. Date of purchase: \_\_\_\_\_
  - b. Terms ☐ Cash ☐ Contract ☐ Other (explain) \_\_\_\_\_
  - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): \_\_\_\_\_
  - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): \_\_\_\_\_
  
2. ☐ Property has been recently offered for sale (attach copy of listing agreement, if any):  
 When and for how long: \_\_\_\_\_  
 How offered: \_\_\_\_\_ Asking price: \$ \_\_\_\_\_
  
3. ☐ Property has been recently appraised (attach copy): When: \_\_\_\_\_ By Whom: \_\_\_\_\_  
 Purpose of appraisal: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_
  
4. ☐ Description of any buildings or improvements located on the property, including year of construction and present condition:  
 \_\_\_\_\_
  
5. ☐ Buildings have been recently remodeled, constructed or additional improvements made:  
 Cost \$ \_\_\_\_\_  
 Date Started: \_\_\_\_\_ Date Completed: \_\_\_\_\_  
 Complainant should submit construction cost details where available.
  
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
  
7. ☐ Additional supporting documentation (check if attached).

**PART THREE: GROUNDS FOR COMPLAINT****A. UNEQUAL ASSESSMENT (Complete items 1-4)**

1. The assessment is unequal for the following reason: (check a or b)
  - a. The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
    - The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
  - b. The complainant believes this property should be assessed at \_\_\_\_\_ % of full value based on one or more of the following (check one or more):
    - a. The latest State equalization rate for the city, town or village in which the property is located is \_\_\_\_\_ %.
    - The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence \_\_\_\_\_ %.
    - b. \_\_\_\_\_
    - c. Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_ %.
    - d. Other (explain on attached sheet).
3. Value of property from Part one #7 ..... \$ \_\_\_\_\_
4. Complainant believes the assessment should be reduced to ..... \$ \_\_\_\_\_

**B. EXCESSIVE ASSESSMENT (Check one or more)**

The assessment is excessive for the following reason(s):

1. \_\_\_\_\_ The assessed value exceeds the full value of the property.
  - a. Assessed value of property ..... \$ \_\_\_\_\_
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7) ..... \$ \_\_\_\_\_
  - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☒ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
  - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) ..... RPTL 420-a Mandatory
  - b. Amount of exemption claimed ..... \$ 3,719,900
  - c. Amount granted, if any ..... \$ 2,901,522
  - d. If application for exemption was filed, attach copy of application to this complaint.
3. \_\_\_\_\_ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
  - a. Transition assessment ..... \$ \_\_\_\_\_
  - b. Transition assessment claimed ..... \$ \_\_\_\_\_

**C. UNLAWFUL ASSESSMENT (Check one or more)**

The assessment is unlawful for the following reason(s):

1. \_\_\_\_\_ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization))
2. \_\_\_\_\_ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. \_\_\_\_\_ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. \_\_\_\_\_ Property cannot be identified from description or tax map number on the assessment roll.
5. \_\_\_\_\_ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the Office of Real Property Tax Services. (Attach copy of certificate.)

**D. MISCLASSIFICATION (Check one)**

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

1. ☒ Class designation on the assessment roll: ..... 620 Religious - exempt as to 78%, taxable as to 22%
  1. ☒ Complainant believes class designation should be ..... Exempt as to 90% (or Wholly Exempt).
  2. \_\_\_\_\_ The assessed value is improperly allocated between homestead and non-homestead real property.
- | Allocation of assessed value on assessment roll | Claimed allocation |
|---|--------------------|
| Homestead                                       | \$ _____           |
| Non-Homestead                                   | \$ _____           |



**PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT**

I, Michael Hughes, Pastor/Officer; Joseph Servello, Ps/COO, as complainant (or officer thereof) hereby designate Philip J. Vecchio, Esq. of Philip J. Vecchio, P.C. to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of Guilderland for purposes of reviewing the assessment of my real property as it appears on the 2019 (year) tentative assessment roll of such assessing unit.

9/24/2019  
Date

*Michael Hughes*  
Signature of owner (or officer thereof)

**PART FIVE: CERTIFICATION**

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of owner (or representative)

**PART SIX: STIPULATION**

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the \_\_\_\_\_ (year) assessment roll: Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

(Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

\_\_\_\_\_  
Complainant or representative

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date

**SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW****Disposition**

- ☐ Unequal assessment      ☐ Excessive assessment  
☐ Unlawful assessment      ☐ Misclassification  
☐ Ratification of stipulated assessment      ☒ No change in assessment

Reason: 420 Exemption percent change from 78% to 84% with

Taxable value change from \$818,378 to \$595,184

**Vote on Complaint**

☐ All concur

☒ All concur except: Debra Ritano

Name

☐ against

☐ abstain

☒ absent

Carol Wysomski

Name

☐ against

☐ abstain

☒ absent

**Decision by**

	<u>Tentative assessment</u>	<u>Claimed assessment</u>	<u>Board of Assessment Review</u>
Total assessment	\$ <u>3,719,900</u>	\$ <u>3,719,900</u>	\$ <u>3,719,900</u>
Transition assessment (if any) ...	\$ _____	\$ _____	\$ _____
Exempt amount.....	\$ <u>2,901,522</u>	\$ <u>3,347,910</u>	\$ <u>3,124,176</u>
Taxable assessment.....	\$ <u>818,378</u>	\$ <u>371,990</u>	\$ <u>595,184</u>

Class designation and allocation of assessed value (if any):

Homestead ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

Non-homestead ..... \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

Date notification mailed to complainant 12/13/2019

**TSL Usage of Building Based on Hours Used AND Square Footage Used**

	Sq Ft	TSL Hours	Total TSL Hours Weekly	Total Hours Available Weekly	Total % use weekly TSL	Total % of Sq Footage TSL	Usage of TSL
Office	225	11	55	98			
Nursery	925	11	55	98			
Preschool	905	11	55	98			
Toddlers	895	11	55	98			
Infant 1	144	11	55	98			
Infant 2	120	11	55	98			
Afterschool	2252	8	40	98			
Cafe	700	3	15	98			
Kitchen	192	3	15	98			
Total Sq	6,358	80	400	882	45.351%	21.649%	9.818%
	29,368						
Column D	Hours room used by TSL over the week						
Column E	Maximum hours room is available on average (based on 14 hours * 7 days)						
Column F	% based on total hours room used by TSL / total maximum hours room is available						
Column G	% based on square footage used by TSL/total square footage of building						
Column H	% based on total hourly use of TSL * total sq footage used by TSL						
Bathrooms (784 sq. ft.) not included since they are not used exclusively by TSL at any point.							



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

## NOTICE OF DETERMINATION OF BOARD OF ASSESSMENT REVIEW

For Town of Guilderland

(city, town village or county)

Mount Zion Ministries Church, Inc.  
931 Herkimer Rd.  
Utica, NY 13502

Name and address of Complainant

63.00-1-10.1

Tax map section/block/lot #

183 Schoolhouse RdLocation of property if different than  
address of ComplainantThe tentative assessed value of \$ 3,719,900 for this property:

- a. ☐ has been reduced to an assessed value of Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_  
☐ if this box is checked, assessment has been reduced to amount claimed in complaint
- b. ☒ has not been reduced

Your complaint was based upon a contention that your assessment should be changed because of the following:

- ☐ Assessed Valuation ☒ Exemption ☐ Classification ☐ Other

The Board of Assessment Review has made this determination for reason set forth below:

- a. The current full market value of your property was determined to be \$ 3,719,900
- ☐ (1) The proof of value you presented was adequate to support reduction granted.
- ☐ (2) The proof of value you presented was inadequate because \_\_\_\_\_
- ☐ i. the supporting data was insufficient
- ☐ ii. sales were not comparable to your property
- ☐ iii. the written appraisal was incomplete
- ☐ iv. the income and expense statement was incomplete (income producing property)
- ☐ v. the construction cost details were incomplete.
- b. The uniform percentage of value applicable in this assessing unit is 100%
- ☐ (1) The proof of assessment ratio that you presented was adequate to support reduction granted.
- ☐ (2) The proof of assessment ratio that you presented was inadequate because:
- ☐ i. insufficient evidence was used in calculating an assessment ratio
- ☐ ii. sufficient evidence was presented by the assessor to refute the residential assessment ratio (RAR) or the State equalization rate
- ☐ iii. the State ratios are inapplicable due to revaluation
- ☐ iv. the ratio that you presented was not the correct residential assessment ratio (RAR)
- ☐ v. the rate that you presented was not the correct State equalization rate.
- c. The physical characteristics and inventory of your property were determined to be:
- ☐ (1) correct
- ☐ (2) incorrect.

cont.



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**612 N.Y.S.2d 371**  
**83 N.Y.2d 878, 634 N.E.2d 972**  
**In the Matter of ADVENTIST HOME, INC., Appellant,**  
**v.**  
**BOARD OF ASSESSORS OF the TOWN OF LIVINGSTON et al., Respondents.**  
**Court of Appeals of New York.**  
**May 3, 1994.**

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[83 N.Y.2d 879] [634 N.E.2d 973] Roland, Fogel, Koblenz & Carr, Albany (Emilio A.F. Petroccione and Mark L. Koblenz, of counsel), for appellant.

Connor, Curran & Schram, P.C., Hudson (Dawn K. Holt and Theodore Guterman, II, of counsel), for Bd. of Assessors of Town of Livingston and another, respondents.

Rapport, Meyers, Griffen & Whitbeck, P.C., Hudson (Seth L. Rapport, of counsel), for Hudson City School Dist., respondent.

OPINION OF THE COURT

MEMORANDUM.

The order of the Appellate Division should be affirmed, with costs.

In early 1990, respondent Board of Assessors of the Town of Livingston determined that a portion of the real property of petitioner Adventist Home, Inc., previously untaxed, no longer qualified for a charitable exemption under Real Property Tax Law § 420-a. Accordingly, the Board included the property on the 1990 tentative assessment rolls and imposed an assessed value of \$62,700. Petitioner filed a timely grievance challenging the Board's action but the Board failed to change the assessment. The Town's assessment roll became final on July 1, 1990. In December 1990, petitioner received a tax bill reflecting the new assessment.

Some five months later, in May 1991, petitioner instituted this combined CPLR article 78 proceeding and declaratory judgment action seeking review of respondent's decision denying tax-exempt status to the property. Supreme Court held the claim time-barred under CPLR 217 for failure to commence [83 N.Y.2d 880] the proceeding within four months of either the publication of the assessment roll or petitioner's receipt of a tax bill reflecting the adverse assessment, and the Appellate Division affirmed. 192 A.D.2d 1044, 597 N.Y.S.2d 216.

We conclude that petitioner failed to timely commence this proceeding because it was not brought within four months of receipt of the tax bill in December 1990, the point at which petitioner had actual notice of the Board's determination. We reject respondent's

contention that the four-month Statute of Limitations began to run in July 1990, upon publication of the assessment roll, as that conclusion ignores the explicit statutory requirement of RPTL 525(4) that the Board provide written notice of the determination and the taxpayer's right to challenge it. The statutory language is plain:

"On or before the date the verified statement of changes made by the board of assessment review is delivered to the assessor, the board of assessment review shall mail to each complainant a notice of

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[634 N.E.2d 974] the board's determination of his assessment. Such notice shall also contain the statement 'If you are dissatisfied with the determination of the board of assessment review, you may seek judicial review of your assessment pursuant to article seven of the real property tax law \* \* \*.' Such notice shall also state the last date to file petitions for judicial review".

To hold, as respondent urges, that the limitations period commences with publication of the assessment roll--whether or not the taxpayer has been given the required notice--would eviscerate the statute.

Respondent cannot point to persuasive authority for the conclusion that the limitations period commences upon mere publication of the assessment roll (see, Matter of Dudley v. Kerwick, 52 N.Y.2d 542, 548, 439 N.Y.S.2d 305, 421 N.E.2d 797; Kahal Bnei Emunim & Talmud Torah Bnei Simon Israel v. Town of Fallsburg, 78 N.Y.2d 194, 204, n. 3, 573 N.Y.S.2d 43, 577 N.E.2d 34; see also, RPTL 702[2] [limitations period in tax certiorari proceeding commences on last day for filing assessment roll or when notice is given as required by law, whichever is later]. Indeed, the very purpose of RPTL 525(4) was to relieve the taxpayer of the burden of checking the assessment roll. In its memorandum in support, the State Board of Equalization and Assessment stated:

"Taxpayers who eventually complain to the board [83 N.Y.2d 881] of assessment review have generally either received a notice of increased assessment \* \* \* or have examined the tentative assessment roll once it was made public. Having made some effort to ascertain his tentative assessment, and having applied for and received administrative review thereof on grievance day, it seems burdensome to require the taxpayer to check the final assessment roll to learn of the board of assessment review's decision on his complaint" (see, Mem of State Exec Dept, State Bd of Equalization and Assessment, 1977 McKinney's Session Laws of N.Y., at 2338 [emphasis supplied].

We likewise reject respondent's contention that the statute itself excuses a failure to provide notice. While the statute provides that "[f]ailure to mail any such notice or failure \* \* to receive the same shall not affect the validity of the assessment" (RPTL 525[4], the validity of the assessment is not at issue here. We are concerned only with the timeliness of

Mount Zion Ministries church is located at 183 Schoolhouse Rd. During 2019 we became aware of a for-profit daycare being operated at the church. The church had a 100% 25110 NP REL exemption. Since the 420 Exemption excludes any portion of a property that is used for-profit, the 100% application was reduced to 78% based on the square footage used for the daycare.

The RPTL law states that any owner must be notified of an exemption reduction, the owners should have received written notification prior to May 1, 2019. The owners although aware of the pending exemption reduction only became aware of the amount of change when they received the September 2019 Guilderland Central School District tax bill.

The failure to send written notice prior to the tax bill necessitated allowing the owners to be heard by the Board of Assessment Review. The Board heard Mount Zion Ministries case on December 6, 2019. The owners contested the percentage of reduction and requested a 90% application of the exemption. The Assessment Review Board decided to set the percentage at 84%. The Exemption amount changes from \$2,901,522 to \$3,124,176. The 2019 taxable changes from \$818,378 to \$595,184. The changes were not calculated and approved by the Assessment Review Board prior to the submission of taxable totals to Albany County and the Town of Guilderland for tax bill preparations.

Karen Van Wagenen, Town of Guilderland Assessor