



County of Albany

112 State Street
Albany, NY 12207

Legislation Text

File #: TMP-1465, **Version:** 1

REQUEST FOR LEGISLATIVE ACTION

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

Authorization for Refund of Real Property Taxes - Town of Guilderland

Date: January 24, 2020
Submitted By: Maggie A. Alix
Department: Real Property Tax Service Agency
Title: Director
Phone: 518-487-5291
Department Rep.
Attending Meeting: Maggie A. Alix

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 refund real property taxes in the Town of Guilderland

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

The assessor reduced a nonprofit exemption from 100% to 78% when the office became aware that the church was renting space to a for-profit operation. According to the Real Property Law, property owners must receive notice of exemption changes prior to May 1. The assessor's office failed to send notice; therefore, the owners were not aware of the change until they received the school tax bill. The property owner filed a complaint and the Board of Assessment Review (BAR) reconvened on 12/6/2019 to hear the complaint.

The BAR approved an exemption at a rate of 84%. The decision came after the assessor submitted documentation to the County for preparation of the 2020 tax levy.

According to Real Property Tax Law, the error can be corrected due to clerical error, for an incorrect entry of assessed value on a tax roll, which, because of a mistake in transcription, does not conform to the entry for the same parcel on the final verified state of the board of assessment review. The property tax bill was paid; therefore, I recommend a refund for \$1,305.39. Enclosed is supporting documentation for your review.