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February 26, 2020

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

Re: Application for Corrected Tax Roll – Town of New Scotland  
33 Upper Flat Rock Road, Delmar, NY 12054

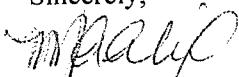
Dear Chairman Joyce,

Enclosed is an Application for Corrected Tax Roll, submitted by Michael McGuire, Assessor for the Town of New Scotland.

The owner of the aforementioned property submitted a senior citizen – aged renewal exemption application prior to the taxable status date. A husband and wife owned the property. The wife passed away shortly before the submission of the renewal application. Unknowingly the husband provided the income of his deceased wife because typically the exemption requires the income of all owners for the year preceding taxable status date. However, there is a provision in RPTL 467 that allows the assessor to use the income of the surviving spouse in the computation of the exemption.

The assessor granted a 10% exemption on the 2019 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 New Scotland tax roll to reflect an amount due of \$947.10.

Sincerely,



Maggie A. Alix

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