



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

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

Names of owners James E. & Karen L. Costello			
Mailing address of owners (number and street or PO box) 76 Woodlawn Drive		Location of property (street address)	
City, village, or post office Ravena	State NY	ZIP code 12143	City, town, or village State ZIP code
Daytime contact number 518-526-0120	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 168.14-2-59	
Account number (as appears on tax bill) 2020-001635		Amount of taxes currently billed 6,327.35	
Reasons for requesting a correction to tax roll: After the revaluation project, it was brought to our attention that the assessment was not in line with the surrounding properties.			

I hereby request a correction of tax levied by Coeymans for the year(s) 2020.
(County, city, village, etc.)

Signature of applicant <i>L. Dawn DeRose</i>	Date 12-2-20
---	-----------------

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 1/25/2021	Period of warrant for collection of taxes 9/1/2020
Last day for collection of taxes without interest 9/30/2020	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 1/25/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 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 currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

TOWN OF COEYMANS
Office of the Assessor
18 Russell Avenue
Ravena, New York 12143
(518) 756-6006 extension 3
assessor@coeymans.org

December 12, 2020

Director, Albany County Real Property Tax Service
112 State Street, 13th Floor
Albany, NY 12207

Regarding: James & Karen Costello- 168.14-2-59

Dear Director,

Due to a clerical error, after the revaluation project, it was brought to our attention that the assessment was not in line with the surrounding properties.

The property owner is requesting a corrected school tax bill. Enclosed are copies of the original school tax bill and a copy of the Town tax bill with the school relevy on it. The Town tax bill should be 1,715.98.

I am submitting application for the corrected tax bill, using RP 554.

If you have any questions or need further information, please contact my office.

Sincerely,



Dawn DeRose,
Assessor Town of Coeymans

Collection: Town & County 2021

Fiscal Year Start: 1/1/2021

Fiscal Year End: 12/31/2021

Warrant Date: 1/1/2021

Total Tax Due (minus penalties & interest) \$8,621.65

\$8,621.65

Pay Full

Tax Bill #	SWIS	Tax Map #	Status
000746	012401	168.14-2-59	Unpaid
Address	Municipality	School	
76 Woodlawn Dr	Town of Coeymans	Rvena-Coeymn-Selk	

Owners

Costello James E
Costello Karen L
76 Woodlawn Dr
Ravena, NY 12143

Property Information

Roll Section: 1
Property Class: 2 Family Res
Lot Size: 0.27

Assessment Information

Full Market Value: 277900.00
Total Assessed Value: 277900.00
Uniform %: 100.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
County Tax	2056942	9.0000	277900.000	3.52040000	\$978.32
Town Tax	1556207	5.2000	277900.000	2.65441800	\$737.66
School Relevy	0	0.0000	0.000	0.00000000	\$6,905.67

Total Taxes: ~~\$8,621.65~~

b 6,964.85

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Feb 01, 2021	\$8,621.65	\$0.00	\$0.00	\$8,621.65
Feb 02	Mar 01, 2021	\$8,621.65	\$86.22	\$0.00	\$8,707.87
Mar 02	Mar 31, 2021	\$8,621.65	\$172.43	\$0.00	\$8,794.08

Estimated State Aid - Type	Amount
County	96037904.00

Mail Payments To:

Cindy Rowzee, Town Clerk
Tax Collector
18 Russell Ave. Ravena, NY 12143



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

RP-553 (1/06)

NOTICE AND PETITION OF ASSESSOR TO THE BOARD OF ASSESSMENT
REVIEW FOR THE Town of Coeymans (assessing unit) FOR
CORRECTION OF THE 2020 FINAL ASSESSMENT ROLL

To be completed in duplicate by assessor, or designated member of the Board of Assessors. Assessor is to transmit copy by certified mail, return receipt requested, to individual named in Part 2, item 1, EXCEPT where the proposed correction will result in a lower assessment. Transmit original to Chairman of Board of Assessment Review

PART 1: NOTICE OF PETITION

You are hereby notified that the Board of Assessment Review for Town of Coeymans will convene at
6 (a.m./p.m.) on 10/21/2020 at 18 Russell Avenue, Ravena, NY 12143 for the purpose of acting on
Time Date Location
the Assessor's or Board of Assessor's petition (see below) to correct the 2020 final assessment roll.
Year

Note: You may appear at the meeting and present any information relevant to the petition below. The Board of Assessment Review will notify the tax levying body of any changes to be made. The tax levying body will then notify you of any such change.

PART 2: PETITION

James E. & Karen L. Costello

1a. Name of Owner
76 Woodlawn Drive

Ravena, NY 12143

1b. Mailing Address

1c. E-mail Address (optional)

168.14-2-59

Day 518 526-0120 Evening ()
2. Telephone Number

3. Parcel Location (if different than 1b.)

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. 2020-001635

6a. Entry appearing on final assessment roll:

Land Value 38,000
Total Value 335,000
Exempt Value _____

6b. Entry on final assessment roll should be:

Land Value 38,000
Total Value 277,900
Exempt Value _____

7. Type of error (see definitions on reverse side):

- ☒ Clerical error, as defined in Sec. 550 (2), para. _____
☐ Error in essential fact, as defined in Sec. 550 (3), para. _____
☐ Unlawful entry, as defined in Sec. 550(7), para. _____
☐ Omitted parcel of taxable real property or an omitted improvement on current or preceding year's assessment roll.
☐ Incorrect grant of partial exemption on preceding year's assessment roll; no transfer of title has occurred.

_____ An entry of assessed valuation of taxable State-owned land on current or preceding year's roll which is less than amount approved by the Office of Real Property Tax Services.

_____ An entry of assessed valuation of a special franchise on current or preceding year's roll which is less than final assessment thereof made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

8. Describe how error occurred (Be specific; do not repeat definitions on reverse side; attach documentation) After the revaluation project, it was brought to our attention that the assessment was not in line with the surrounding properties.

(Use additional sheets if necessary)

I, Dawn DeRose

Assessor or designated member of the majority of the Board of Assessors of the
Town of Coeymans, hereby petition the Board of Assessment Review to correct the 2020 final assessment roll as indicated above.
Assessing Unit

10/21/20
Date

Dawn DeRose
Assessor's signature

To be completed by **CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:**

Final assessment (to be included on verified statement of changes) \$ 277,900

REMARKS:

10/21/2020
Date


Signature of Chairman of Board of Assessment Review

Real Property Tax Law, Section 550(2):

A "clerical error" means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

Real Property Tax Law, Section 550(3):

An "error in essential fact" means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

Real Property Tax Law, Section 550(7):

An "unlawful entry" means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.

Approx school bill correction



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

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

Names of owners James E. & Karen L. Costello			
Mailing address of owners (number and street or PO box) 76 Woodlawn Drive		Location of property (street address)	
City, village, or post office Ravena	State NY	ZIP code 12143	City, town, or village State ZIP code
Daytime contact number 518-526-0120	Evening contact number		Tax map number of section/block/lot: Property Identification (see tax bill or assessment roll) 168.14-2-59
Account number (as appears on tax bill) 2020-001635		Amount of taxes currently billed 6,327.35	
Reasons for requesting a correction to tax roll: After the revaluation project, it was brought to our attention that the assessment was not in line with the surrounding properties.			

I hereby request a correction of tax levied by Coeymans for the year(s) 2020
(County, city, village, etc.)

Signature of applicant <i>L. Dawn DeRose</i>	Date 12-2-20
---	-----------------

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 1/25/2021	Period of warrant for collection of taxes 9/1/2020
Last day for collection of taxes without interest 9/30/2020	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>[Signature]</i>	Date 1/25/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 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 currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution <i>Suzanne Starr</i>	Date 2/4/2021
--	------------------

<p>Motion Approved: 7-0-0</p> <p>6.5 Be it resolved that upon the recommendation of the Superintendent of Schools, the Board of Education approves the <u>Budgetary Transfer</u> totaling in the amount of \$40,000.00 from various budget codes to re-class the Consultant MS Principal as per attached.</p> <p>Motion by: Mr. Engel, seconded: Mr. McFerran</p> <p>Engel - Y Hill-Burns - 0 Hotaling - Y Hyslop - Y Klein - Y McFerran - Y Reville - Y Ross - Y Shackelton - 0</p>	<p>APPROVED</p>
<p>Motion Approved: 7-0-0</p> <p>6.6 BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the corrected tax roll for the property below from the Town of Coeymans for the 2020 bill year:</p> <p>James E. & Karen L. Costello – SBL: 168.14-2-59 (Change in assessment) 2020 Correct amount: \$5,248.87– reduction of \$1,078.48 (Billed \$6,327.35) No refund due to taxpayer</p> <p>Motion by: Mr. Engel, seconded: Mr. McFerran</p> <p>Engel - Y Hill-Burns - 0 Hotaling - Y Hyslop - Y Klein - Y McFerran - Y Reville - Y Ross - Y Shackelton - 0</p>	<p>APPROVED</p>
<p>Motion Approved: 7-0-0</p> <p>6.7 Be it resolved that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the unrestricted <u>grant from GE Gas Power</u> in the amount of \$950.00 for the Robotics team to help develop the Robotics program.</p> <p>Motion by: Mr. Engel, seconded: Mr. McFerran</p> <p>Engel - Y Hill-Burns - 0 Hotaling - Y Hyslop - Y Klein - Y McFerran - Y Reville - Y Ross - Y Shackelton - 0</p> <p>Motion Approved: 7-0-0</p>	<p>APPROVED</p>
<p>7. <u>Personnel Considerations:</u></p> <p>Personnel actions are contingent upon each selected Applicant's fingerprint supported criminal history background check in accordance with SAVE Legislation effective July 1, 2001.</p> <p>7.1 Be it resolved that upon the recommendation of the Superintendent of Schools, the Board of Education approves the resignation of <u>Natassia Fitzgerald</u>, Bus Driver, effective February 12, 2021.</p> <p>Motion by: Mr. Engel, seconded: Mr. McFerran</p>	<p>APPROVED</p>

Ravena-Coeymans-Selkirk

518 - 756 - 5200

Notice of 2020 School Tax

SBL: 168.14-2-59

ADDR: 76 WOODLAWN DR

SWIS: 012401 Ravena

Bill #: 2020-001635

COSTELLO JAMES E
COSTELLO KAREN L
76 WOODLAWN DR
RAVENA, NY 12143

MAIL PAYMENT WITH REMITTANCE STUB TO:

TAX PROCESSING UNIT
RAVENA-COEYMAN-SELKIRK
PO BOX 14195
ALBANY, NY 12212 - 4195

ASSESSMENT INFORMATION

Full Market Value as of July 01, 2020 \$335,000.00
Total Assessed Value as of July 01, 2020 \$335,000.00
Uniform Percentage of Value 100.00

Exemption**Ex Amt**

277,900

277,900

PROPERTY TAXES

	Taxable Assessed	Non-Homestead	
	<u>Before STAR</u>	<u>Rate per \$1000</u>	<u>Rate per \$1000</u>
Sch	\$335,000.00	18.4657	\$6,186.01
Lib	\$335,000.00	0.4219	\$141.34
Total Tax Due:			\$6,327.35

5,131.62

117.25

5,248.87

5,248.87

SEND STUB WITH PAYMENT 2020 - 2021 SCHOOL TAX INSTALLMENT #1 168.14-2-59

Mark here [] for receipt Ravena-Coeymans-Selkirk

DUE WITHOUT PENALTY BY Sep 30, 2020



2020-001635-1

<u>If Paid Between</u>	<u>Penalty Amt</u>	<u>Total Due</u>
Sep 01 - Sep 30	\$0.00	\$6,327.35
Oct 01 - Oct 31	\$126.55	\$6,453.90