

Legal Counsel Approval



RL15-226

Introductory No. R15-121

Permanent No. R15-119



**THE COUNCIL OF THE CITY OF BINGHAMTON
STATE OF NEW YORK**

Date: November 18, 2015

Sponsored by Council Members: Motsavage, Rennia, Papastrat, Mihalko, Berg, Matzo, Webb

Introduced by Committee: Finance

RESOLUTION

entitled

A RESOLUTION AUTHORIZING AN
AMENDMENT TO THE 2015 TAX ROLL FOR 2
HAWLEY ST.

WHEREAS, applications to correct the tax levy and tax rolls have been duly filed with or by the Assessor of the City of Binghamton; and

WHEREAS, pursuant to Real Property Tax Law § 554 the Assessor of the City of Binghamton has determined that certain errors exist that should be corrected as set forth in the attached "Exhibit A."

NOW, THEREFORE, the Council of the City of Binghamton, duly convened in regular session, does hereby:

RESOLVE that pursuant to Real Property Tax Law § 554 the Council of the City of Binghamton, as the tax levying body for the City of Binghamton, hereby authorizes the Mayor to execute any and all documents necessary or proper to correct certain errors in the tax levy and tax rolls as set forth in the attached "Exhibit A," for the Assessor of the City of Binghamton to make such corrections, and for the Assessor to provide the corrected tax levy and tax rolls to the Broome County Director of Real Property Tax Services.

Introductory No. R15-121

Permanent No. _____

Sponsored by City Council Members:
Motsavage, Rennia, Papastrat, Mihalko, Berg, Matzo,
Webb

A RESOLUTION AUTHORIZING AN AMENDMENT
TO THE 2015 TAX ROLL FOR 2 HAWLEY ST.

The within Resolution was adopted by the Council of
the City of Binghamton.

11/18/15
Date

[Signature]
City Clerk

19 Nov 15
Date Presented to Mayor

11/19/15
Date Approved
[Signature]
Mayor

	Ayes	Nays	Abstain	Absent
Motsavage	✓			
Mihalko	✓			
Rennia	✓			
Webb	✓			
Papastrat	✓			
Matzo	✓			
Berg	✓			
Total	7	0	0	0

Code of the City of Binghamton

Adopted Defeated

7 Ayes 0 Nays 0 Abstain 0 Absent



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

RP-556 (1/06)

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES
FOR THE YEAR(S) 20 15

Part 1: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Arena Hotel Corp
 2 Hawley Street
 Binghamton NY 130901

1a. Name of Owner
 1b. Mailing Address

Day () Evening ()
 2. Telephone Number

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

1c. E-mail Address (optional)

160.48-2-1
 4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. 00000800872 6a. Amount of taxes paid or payable _____ 6b. Date of payment (if paid) _____
 (as appears on tax bill)

7. I hereby request a refund or credit of real property taxes levied for the year(s) 2015 by CITY OF BINGHAMTON
 for the following reasons (use additional sheets if necessary):
485b exemption should have been \$105,000 not \$90,000
 (Tax levying body)

* Insert name of village, county, city, school district; town in Westchester County
10/19/5015
 Date
Scott Snyder
 Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: 10-19-15 Date warrant annexed: 1-1-15

Last day for collection of taxes without interest: _____

Recommendation: Approve application* Deny Application
10-19-15
 Date
Suzanne M. Tugay
 Signature of Official

* If box is checked, this copy is for assessor and board of assessment review of city/town/village of _____ which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION _____:
 (Insert Number or Date)

APPLICATION APPROVED (Check reason) Clerical error Unlawful entry Error in essential fact
 Amount of taxes paid: \$ _____ Amount of taxes due: \$ _____
 Amount of refund or outstanding tax to be credited: \$ _____

APPLICATION DENIED Reason: _____

 Date
 Signature of Chief Executive Officer or Official Designated by Resolution

Real Property Tax Law, Section 550(2):

A "clerical error" means:

- (a) an entry of assessed value on the tax 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) an arithmetical error in the computation or extension of the tax;
- (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 a tax 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
- (h) an incorrect entry on a tax roll of a relieved school tax or relieved village tax which has been previously paid; or
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a relieved school tax or relieved village tax.

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) (e) [not applicable to refunds]; 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 Office of Real Property Tax Services for the assessment roll upon which that value appears.

Refunds:

When an application concerns a tax that has already been paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits:

When an application concerns a tax that has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point, but no additional interest and penalties shall be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part II of this form). The interest and penalties on the credited portion of the tax are cancelled.

Tax Year 2015 (Last Update: 8/11/2015)**City of Binghamton**

Wendy Gates, Broome County Receiver of Taxes (607) 778-2309

Mail pyts to: PO Box 2087, Dept BNG, Binghamton NY 13902

PAYMENTS MADE AFTER AUGUST 1 ARE NOT REFLECTED ON THIS SITE.**Property Info****Property Address:**

2 Hawley St

Account #:

00000800872

SWIS Code:

030200

Owner:

Arena Hotel Corp

Bill #:

159571

School Code:

030200

2 Hawley St

Binghamton NY 13901-3103

Tax Map #:

160.48-2-1

School District:**Payment History**

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

Date	Comments	Amount	Paid By
01/01/2015	Tax Bill	\$211,875.02	
01/31/2015	Payment	(\$105,937.51)	0000901
07/08/2015	Payment	(\$105,937.51)	0000901

Tax Due: \$0.00 *

* Does not include penalties or fees, if any.

Levy Details

Levy Description	Tax Value	Tax Rate	Tax Amount
County Services	4205500.00	8.957851	\$37,672.24
City Tax	4115500.00	42.328461	\$174,202.78

Total Tax: \$211,875.02

Other Tax Bills For This Property

Jurisdiction	Total Tax	Tax Due
Binghamton City School	\$167,025.93	\$111,350.62