



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

Date: February 19, 2020

Sponsored by Council Members: Scaringi, Resciniti, Riley, Friedman, Burns, Strawn, Scanlon

Introduced by Committee: Finance

RESOLUTION

entitled

A RESOLUTION AUTHORIZING AN
AMENDMENT TO THE 2019 TAX ROLL FOR 2
LAWTON AVE

WHEREAS, an application to correct the tax roll for 2 Lawton Ave., Binghamton, New York, has 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 rolls to the Broome County Director of Real Property Tax Services.

Introductory No. R20-09

Permanent No. R20-08

Sponsored by City Council Members:
Scaringi, Resciniti, Riley, Friedman, Burns, Strawn,
Scanlon

A RESOLUTION AUTHORIZING AN AMENDMENT TO THE 2019 TAX ROLL FOR 2 LAWTON AVE

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

Date 2/19/2020

City Clerk Beauchamp

Date Presented to Mayor 2/20/2020

Date Approved 2/20/2020

Mayor William D. Davis

	Ayes	Nays	Abstain	Absent
Councilman Scaringi	✓			
Councilwoman Resciniti	✓			
Councilwoman Riley	✓			
Councilwoman Friedman	✓			
Councilman Burns	✓			
Councilman Strawn	✓			
Councilman Scanlon	✓			
Total	7	0	0	0

Code of the City of Binghamton

Adopted Defeated

7 Ayes 0 Nays 0 Abstain 0 Absent

I hereby certify the above to be a true copy of the legislation adopted by the Council of the City of Binghamton at a meeting held on 2/19/2020. Approved by the Mayor on 2/20/2020. WDD



Application for Refund or Credit of Real Property Taxes

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

Names of owners Richard E Coughlin					
Mailing address of owners (number and street or PO box) 2 Lawton Avenue			Location of property (street address) 2 Lawton Avenue		
City, village, or post office Binghamton		State NY	ZIP code 13905		
City, town, or village Binghamton		State NY	ZIP code 13905		
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 143.82-3-14	
Account number (as appears on tax bill) 00000414400		Amount of taxes paid or payable 900.66		Date of payment	
Reasons for requesting a refund or credit: Clerical Error VET DIS CT Exemption percentage incorrectly entered. Should have been 70% not 35 %.					

I hereby request a refund or credit of real property taxes levied by City of Binghamton for the year(s) 2019.
(County, city, village, etc.)

Signature of applicant <i>Margaret Myers</i>	Date <i>1/13/2020</i>
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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. If a *Directed reinstatement*, see instructions.

Date application received <i>1-13-20</i>	Date warrant annexed <i>1-1-20</i>
Last day for collection of taxes without interest	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Suzanne M. Pugh</i>	Date <i>1-22-20</i>

If approved, this copy is for the assessor and board of assessment review of city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under Real Property Law section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

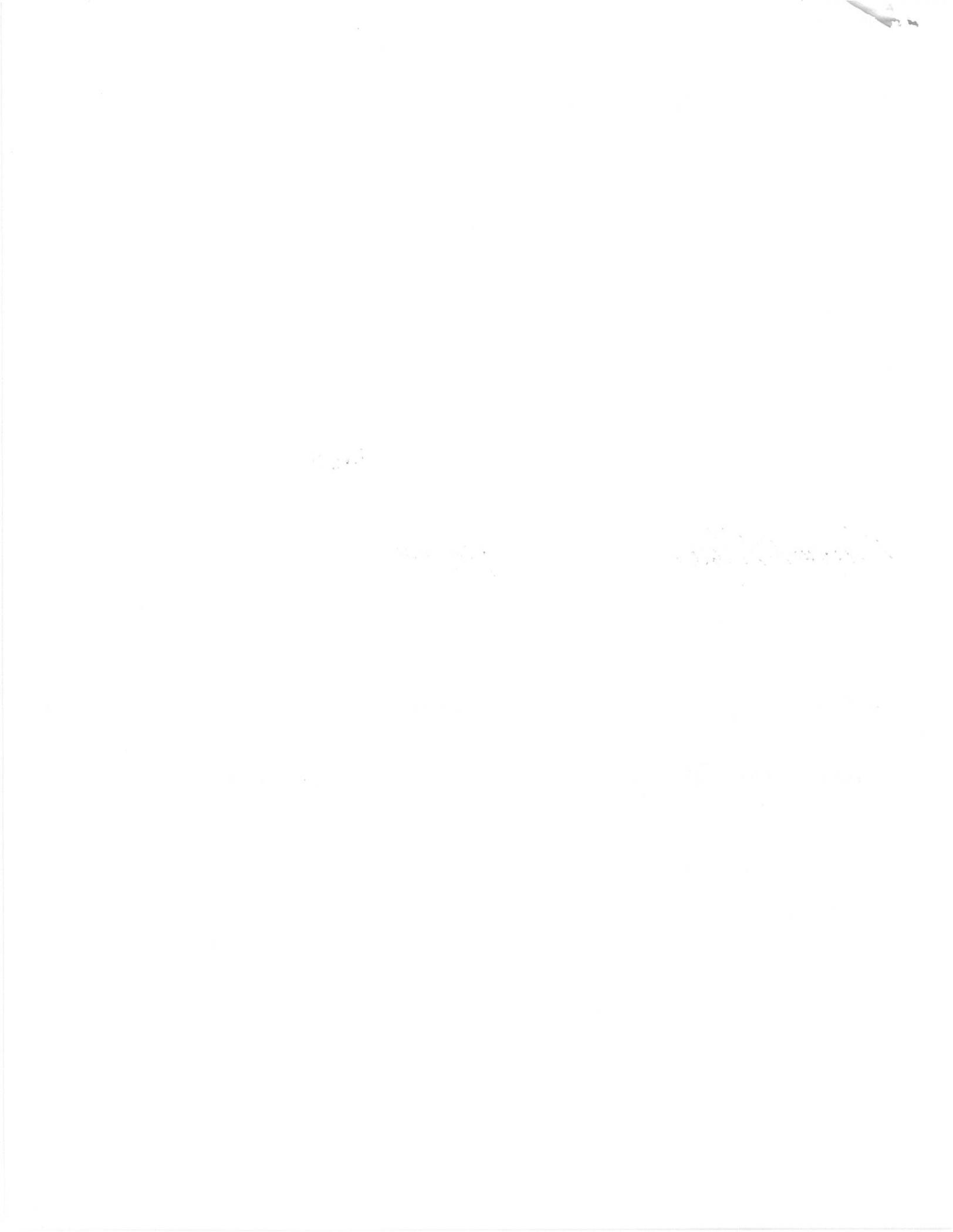
Application approved (Mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry Directed reinstatement

Amount of taxes paid	Amount of taxes due	Amount of refund or credit
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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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Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax 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. No additional interest and penalties will 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. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (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 calculation 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 calculation 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 re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (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) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (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 (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.

Directed reinstatements:

Enter Directed reinstatement on the report required by Part 2 only when an Enhanced STAR Exemption or a senior citizens exemption was properly removed but is being reinstated under the *good cause* authorization of Real Property Tax Law (RPTL) sections 425(6)(a-2) or 467(8-a). In such a case, the written report of the county director or village assessor must indicate that there has been a good cause finding, and a copy of the written report must be attached to this form.
