

Corrected Tax Roll

The following corrections have been received from **Orange County Real Property Tax Services** against the 2016/2017 tax warrant:

S-B-L 53-1-76.1

The property owner was entitled to the Basic Star Exemption which was not reflected on the tax bill. Original bill was \$5,850.46 and should have been \$4,825.46, amount of decrease \$1,025.00.

S-B-L 53-1-24

The property owner was entitled to the Enhanced Star Exemption but only received the Basic Star Exemption on the tax bill. Original bill was \$4,161.09 and should have been \$3,134.09, amount of decrease \$1,027.00.

S-B-L 21-22-5

The property owner was entitled to the Enhanced Star Exemption but only received the Basic Star Exemption on the tax bill. Original bill was \$1,230.90 and should have been \$203.90, amount of decrease \$1,027.00

S-B-L 57-1-19

The Pro Rate penalty was removed since the owner no longer resides at the residence. Original bill was \$4,237.11 should have been \$3,034.30, amount of decrease \$1,202.81.

S-B-L 31-1-19.311

The Supreme Court of the State of New York County of Orange has reduced the Assessment from \$88,200 to \$73,200 causing a reduction of base tax for the 2016-2017 school tax year to be reduced from \$4,372.97 to \$3,629.26, amount of decrease of \$743.71.

The following correction has been received from the **Sullivan County Treasurer** against the 2016/2017 tax warrant:

S-B-L 333.-3-2

This parcel, which is state owned, was considered a "transitional parcel". The Forestburgh assessor was notified in May 2016 that this transition parcel no longer existed and should be removed from the rolls. Due to an oversight by the assessor, the parcel was not removed from the tax rolls and the NYS DEC was billed \$17,510.03 in taxes which will not be paid. Please see attached document and copy of tax bill for further explanation and definition of "transitional parcel".

Collector recommends approving applications

NANCY BUCK
COUNTY TREASURER
Nancy.Buck@co.sullivan.ny.us

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845-807-0210



KATHLEEN BRAWLEY
DEPUTY TREASURER
Kathleen.Brawley@co.sullivan.ny.us

Fax: 845-807-0220

Sullivan County Treasurer
SULLIVAN COUNTY GOVERNMENT CENTER
100 NORTH STREET
PO BOX 5012
MONTICELLO, NY 12701

RECEIVED

NOV 21 2016

BUSINESS OFFICE

November 15, 2016

Hon. Sheri Bisland, Tax Collector
Monticello Central School District
237 Forestburgh Road
Monticello, NY 12701

Hon. Karen Howard, Tax Collector
Port Jervis City School
PO Box 1104
Port Jervis, NY 12771

Re: 2016/2017 School Taxes – Sullivan County, New York

Dear Sheri and Karen:

Recently, this office was advised that adjustments were being made to our Voucher for payment of school taxes for State-owned lands in Sullivan County and more specifically, that two transition parcels in the Town of Forestburgh were not being paid. We appealed the State's decision on these two parcels and copies of the State's letter and our letter of appeal are attached for your ready reference.

On November 10, 2016 we received a call from Peter Hanson of the NYS Office of Real Property Tax Services (State Land Unit) and were advised that "transition parcels" are parcels solely placed on the roll to help ease the burden of other State-owned (and therefore tax exempt) properties within the Town or School District. I suggest you review Real Property Tax Law §545-6(c) for more detailed information concerning transition parcels. In short, transition parcels have no acreage associated with them and reduce in value each year until they reach a value of zero. Values are determined solely by the State. The State contacted the Town of Forestburgh Assessor in May of 2016 and advised him that these transition parcels no longer existed and should be removed from the rolls, but the parcels were not removed due to the Assessor's oversight.

Therefore, it appears that both schools will not be paid on the parcels in question and a chargeback will be issued for the same next year. Details for your respective schools are attached.

We have asked Mr. Hanson to provide us with the State's determination in writing, but hasten to forward this letter to you to ensure the same comes to your immediate attention.

Should you have any questions, please feel free to communicate with me.

Very truly yours,

NANCY BUCK
Sullivan County Treasurer

cc: Hon. Tammy Mangus, Superintendent, Monticello School District
Hon. Thomas Bongiovi, Superintendent, Port Jervis City School District ✓

THOMAS P. DINAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

October 12, 2016

Nancy Buck Treasurer
County Of Sullivan
100 North St
Monticello NY 12701

Dear Ms. Buck:

A New York State Standard Voucher in the amount of \$1,095,497.72 for the 2016-17 School Taxes has been processed for payment.

In accordance with the New York State Office of Real Property Tax Services approved assessment roll, the following adjustments have been made:

1. Town of Forestburg-Port Jervis S/D-333.-3-2-ORPTS does not have this transition. Deduct \$17,510.03.
2. Town of Forestburg- Monticello S/D-333.-3-3-ORPTS does not have this transition. Deduct \$17,465.62.

If you have any questions concerning this assessment, please contact the Office of Real Property Tax Services.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Oliver".

Michael Oliver
Senior Budget Analyst

NANCY BUCK
COUNTY TREASURER
Nancy.Buck@co.sullivan.ny.us



KATHLEEN BRAWLEY
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Sullivan County Treasurer
SULLIVAN COUNTY GOVERNMENT CENTER
100 NORTH STREET
PO BOX 5012
MONTICELLO, NY 12701

October 24, 2016

VIA EMAIL ONLY: orpts.statelandunit@tax.ny.gov

State of New York
Office of the Comptroller
State Land Unit
110 State Street
Albany, NY 12236

Re: 2016/2017 School Taxes – Sullivan County, New York

Dear Mr. Tompkins and Mr. Hanson:

We acknowledge receipt of the Comptroller's letter dated October 12, 2016 wherein we were advised that adjustments were made to our Voucher for payment of school taxes for State-Owned lands in Sullivan County and more specifically, that two transition parcels were not being paid due to the fact that your office "does not have this transition". Due to an oversight by the Assessor of the Town of Forestburgh, these parcels were inadvertently omitted from his annual report which he is required to send to you pursuant to RPTL §545-6(c) and a copy of his correspondence confirming the same is attached. If you require the Assessor to provide an amended report, please advise.

The school tax bills for both of the subject parcels were paid by the State last year and in years prior. We ask that your office review these parcels further and reconsider. I am enclosing copies of the most recent tax bills issued by the respective schools for your ready reference.

Should you have any questions, please feel free to communicate with me. I thank you in advance for your assistance in connection with this matter.

Respectfully,

NANCY BUCK
Sullivan County Treasurer

PORT JERVIS CITY SCHOOL DISTRICT

COUNTY OF SULLIVAN

* For Fiscal Year 07/01/2016 to 06/30/2017

* Warrant Date 09/01/2016

Bill No. **000216**
 Sequence No. 219
 Page No. 1 of 1

MAKE CHECKS PAYABLE TO

PJCSD Tax Collector
 PO Box 97
 Port Jervis, NY 12771
 845-858-3100 ext 15533

TO PAY IN PERSON

Pupil Personnel Office
 10 Rt 209 PJ, NY 12771
 Mon-Fri 9:30am-1:30pm
 Tuesday 5:00pm-7:00pm
 office closed 9/5 & 10/10

NO CASH PAYMENTS

SWIS S/B/L ADDRESS LEGAL DESCRIPTION

483000 333.-3-2
 Address: forestburgh
 Muni: Forestburgh
 School: Port Jervis Csd
 NYS Tax and Finance School District Code: 510
 Transition t Roll Sect. 3
 Parcel Acreage: 0.00 X 0.00 0
 Account No.
 Bank Code
 Estimated State Aid: SCHL 37,872,435

<http://egov.basny.com/PortJervisCitySchool>

483000 333.-3-2
 NEW YORK STATE DEC
 Attn: C/O County Treasurer
 100 North St
 Monticello, NY 12701



PROPERTY TAXPAYER'S BILL OF RIGHTS

The assessor estimates the Full Market Value of this property as of July 1, 2015 was: \$499,667.00
 The Total Assessed Value of this property is: \$44,970.00
 The Uniform Percentage of Value used to establish assessments in your municipality was: 9.00

If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment." Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Tax Purpose	Est Full Value	Exemption	Value	Tax Purpose	Est Full Value
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PROPERTY TAXES

(Before accounting for STaR)

Taxing Purpose	Total Tax Levy	% Levy Change from Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
TOWN OF Forestburgh					
Port Jervis School	27,783,110	0.3	44,970.00	375.818765	\$16,900.57
Library	998,770	0.4	44,970.00	13.552490	\$609.46

Amount due in full, no partial payments.
 After November 4th, unpaids will be returned to Commission of Finance of Sullivan County
NO CASH PAYMENTS.

Nov 15 to Nov 30, Payment must be made in CERTIFIED FUNDS only to the Treasurer's Office in Monticello

TOTAL TAXES DUE \$17,510.03

PAYMENT SCHEDULE

Pay By:	Penalty/Interest	Amount	Total Due
09/30/2016	\$0.00	\$17,510.03	\$17,510.03
10/31/2016	\$350.20	\$17,510.03	\$17,860.23
11/04/2016	\$525.30	\$17,510.03	\$18,035.33

Apply For Third Party Notification By: 07/15/2017

Taxes paid by _____ MO CH

COUNTY OF SULLIVAN

own Of: Forestburgh
 School: Port Jervis Csd
 Property Address: forestburgh

RECEIVER'S STUB



Bill No. **000216**
 483000 333.-3-2
 Bank Code:

NEW YORK STATE DEC
 Attn: C/O County Treasurer
 100 North St
 Monticello, NY 12701

Pay By:	Penalty/Interest	Amount	Total Due
09/30/2016	\$0.00	\$17,510.03	\$17,510.03
10/31/2016	\$350.20	\$17,510.03	\$17,860.23
11/04/2016	\$525.30	\$17,510.03	\$18,035.33

TOTAL TAXES DUE \$17,510.03

THE RECEIVER'S STUB MUST BE RETURNED WITH PAYMENT. RECEIPTS CAN BE OBTAINED ONLINE AT www.egov.BASNY.com. NO RECEIPT WILL BE MAILED UNLESS REQUESTED WITH SELF ADDRESS STAMPED ENVELOPE

NO CASH PAYMENTS