

**RESOLUTION NO. 70**

**AUTHORIZING CANCELLATION, CHARGE BACK AND REFUND OF PAID UNDER PROTEST REAL ESTATE TAXES THAT ARE UNENFORCEABLE, ERRONEOUSLY ASSESSED AND LEVIED ON REAL PROPERTY KNOWN AS 80 CEDAR LANE TAX, MAP # 70.00-2-24, IN THE TOWN OF KNOX**

Introduced: 2/12/18

By Audit and Finance Committee:

WHEREAS, The Enforcing Officer of the Tax District has advised the County Legislature that the ordinary “correction of errors” process provided by Real Property Tax Law §554 for cancelling, charging back and refunding the real property tax erroneously assessed against and levied upon 80 Cedar Lane located in the Town of Knox (Tax Map No. 70.00-2-24) as being permanently unenforceable by reason of the conceded error with respect to said parcel’s ownership made by the Town of Knox Assessor as detailed in the letter concerning this matter submitted to this body by the Director of the County Real Property Tax Service Agency and cannot therefore be used for such purpose under the circumstances::

<u>Town of Knox</u>				
<u>Parcel Location</u>	<u>Tax Map No.</u>	<u>Tax Lien Year</u>	<u>Refund/Charge Back Amount</u>	<u>Reason</u>
80 Cedar Lane Town of Knox	70.00-2-24	2004	\$2,739.45	<u>Unenforceable Taxes</u> RPTL §302 requires that the taxable status of real property located in Towns shall be determined annually according to its ownership as of the first day of March. RPTL §558 requires the County Legislature to direct the cancellation and chargeback of any unpaid tax levied by such County where the lien of such tax is rendered permanently unenforceable by operation of the

				provisions of any statute.
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, and

WHEREAS, The County Legislature in its capacity as the governing body of the Tax District is pursuant to Real Property Tax Law §558 authorized to direct the cancellation and charge back of any unpaid real property tax levied where the lien of such tax is rendered permanently unenforceable by operation of the provisions of any statute, and

WHEREAS Real Property Tax Law §302 statutorily requires that the taxable status of real property located within a Town shall be determined annually according to its ownership as of the first day of March, which requirement was admittedly not complied with by the Town of Knox Assessor when assessing the above referenced property in connection with the above referenced tax levied upon it thereby rendering the lien of said tax permanently unenforceable by operation of the provisions of said statute, now therefore be it

RESOLVED, That pursuant to the provisions of Real Property Tax Law §558 the above referenced erroneously assessed and levied real property is hereby cancelled and the Tax District Enforcing Officer is therefore directed to charge back the amount of said tax pursuant to the provisions of Real Property Tax Law §558, and be it further

RESOLVED, that pursuant to the provisions of Real Property Tax Law §558 the amount of the above referenced real property tax hereby cancelled shall be a charge upon the County to the extent of the County taxes cancelled and upon the Town of Knox to the extent of the Town taxes cancelled and that the amount charged to the Town shall be included in its next ensuing tax levy, and be it further

RESOLVED, that the County Department of Management and Budget's Division Finance is hereby directed to refund to Michael Finnerty and Diane Finnerty the sum of \$2,739.45 representing the amount paid by them under protest with respect to the above referenced erroneously assessed and levied real property tax, and be it further

RESOLVED, That the Clerk of the County Legislature is hereby directed to file a copy of this Resolution with the Tax District Enforcing Officer, the County Department of Management and Budget's Division of Finance and to forward certified copies thereof to the other appropriate County Officials.

*Adopted by unanimous vote. 2/12/18*