

Background

The District received notice from the Chemung County Real Property Tax Service Agency concerning approved applications for correction to the 2010-11 tax roll for the properties listed below:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<i>Town of Big Flats</i>		
Ksionzyk	67.04-1-12	Clerical Error – owner eligible for Paraplegic Exemption
Shelva	56.00-1-78	Clerical Error – owner eligible for Paraplegic Exemption
<i>Town of Catlin</i>		
Martin	28.00-1-39.1	Clerical Error – owner eligible for Enhanced STAR

The District received notice from the Chemung County Office of Supreme and County Court Clerks Office with decisions for Small Claims Assessment Reviews. The Hearing Officer has approved the following adjustments to the 2010-11 tax roll:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<i>Town of Big Flats</i>		
Baravalle Living	67.03-1-25	Decision of Hearing Officer reduced assessment by \$7,600
Peregrim	46.00-3-23	Decision of Hearing Officer reduced assessment by \$2,500

The District will adjust the 2010-11 warrant and tax roll accordingly and appropriate reports filed with New York State reflecting these changes.

RESOLVED, that the Horseheads Central School District warrant and tax roll for 2010-11 be adjusted as follows:

2010-11 ADJUSTMENTS TO TAX WARRANT						
Town or Village	Owner	Tax Map #	Original Taxable Assessment	Revised Taxable Assessment	Difference Taxable Assessment	Difference in Tax Levy
Big Flats	Baravalle Living	67.03-1-25	\$145,600	\$138,000	-\$7,600	-\$134.02
Big Flats	Peregrim	46.00-3-23	\$195,000	\$192,500	-\$2,500	-\$44.09
TOTAL REDUCTION TO TAXABLE ASSESSMENT					-\$10,100	
					TOTAL REDUCTION IN TAX LEVY	- \$178.11
ADJUSTMENTS MADE TO EXEMPTIONS (Note: The school is reimbursed by NYS for these added exemptions.)						
Big Flats	Ksionzyk	67.04-1-12	\$2,500	\$0	\$2,500	\$44.09
Big Flats	Shelva	56.00-1-78	\$8,600	\$0	\$8,600	\$151.66
Catlin	Martin	28.00-1-39.1	\$225,000	\$164,900	\$60,100	\$1,059.87
ADDITIONAL STAR EXEMPTION					\$71,200	
					ADDITIONAL STAR REIMBURSEMENT	\$1,255.62

In addition, corrected tax bills were issued to the effected parties and appropriate reports will be filed with New York State reflecting these changes.