

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>
<b><i>Town of Catlin</i></b>		
Wormley	38.00-1-15.1	Clerical Error – owner eligible for Basic STAR Exemption
<b><i>Town of Erin</i></b>		
Morgan Management	52.00-2-24	Clerical Error – owner eligible for Basic & Enhanced STAR Exemptions

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

The District also received notification from the Chemung County Real Property Tax Service Agency concerning Omitted tax amounts added to the 2010-11 tax roll for the properties listed below:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<b><i>Town of Horseheads</i></b>		
Brick	39.04-3-27.1	Clerical Error – Omitted tax should have been entered as \$210.67 rather than \$740.12
Mansfield	59.14-3-49	Clerical Error – Omitted tax should have been entered under parcel #59.14-3-49 and it was instead entered under parcel #59.14-3-48
Patton	59.14-3-48	Clerical Error – Omitted tax should have been entered under parcel #59.14-3-48
Wagner	59.02-1-52	Clerical Error – Omitted tax should have been entered as \$123.53 rather than \$418.55

There is no need to adjust the 2010-11 warrant as Omitted taxes have no impact on the District's tax levy.

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

<b>2010-11 ADJUSTMENTS TO TAX WARRANT</b>						
<b>ADJUSTMENTS MADE TO EXEMPTIONS</b> (Note: The school is reimbursed by NYS for these added exemptions.)						
<b>Town or Village</b>	<b>Owner</b>	<b>Tax Map #</b>	<b>Original Taxable Assessment</b>	<b>Revised Taxable Assessment</b>	<b>Difference Taxable Assessment</b>	<b>Difference in Tax Levy</b>
Catlin	Wormley	38.00-1-15.1	\$250,000	\$220,000	\$30,000	\$529.06
Erin	Morgan Management	52.00-2-24	\$987,000	\$688,900	\$298,100	\$7,674.51
<b>ADDITIONAL STAR EXEMPTION</b>					<b>\$328,100</b>	
<b>ADDITIONAL STAR REIMBURSEMENT</b>						<b>\$8,203.57</b>

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