

TO: BOARD OF EDUCATION
FROM: Hilarie A. Dyer
DATE: November 18, 2010
SUBJECT: Tax Collection 2010-11

I have completed the District's collection of property taxes for the fiscal year ending June 30, 2011. Attached is a breakdown by town itemizing all adjustments to the levy.

TOTAL TAX COLLECTED TO DATE: \$24,540,426.15
(95.52% of the amount of taxes to be collected by the tax collector - excludes STAR)

TOTAL UNCOLLECTED:			
(To be remitted from the Chemung and Schuyler Counties by April 1, 2011)	1,151,170.72	Taxes	
	+ 34,535.07	3% Penalty	
	<u>\$1,185,705.79</u>	Total	

COLLECTION SUMMARY:

Tax Levy	30,911,554.00
STAR Reimbursement	- 5,214,493.98
Omitted Tax	+ 3,893.08
Tax Levy Adjustments	- 9,355.15
Over/Short	- 0.89
Total Taxes to be Collected	<u>\$25,691,597.06</u>
Taxes Uncollected	- 1,151,170.72
TOTAL TAXES COLLECTED	\$24,450,426.34

Anticipated STAR Collections:

December 15 th Payment (less than 2%)	\$99,075.39
January 3 rd Payment (71%)	5,058,059.16
STAR Payments Not to be Reimbursed by State (1.1%)	<u>57,359.43</u>
Total Payments:	\$5,214,493.98

Hilarie A. Dyer being duly sworn says that she is the Collector of Taxes in *Horseheads Central School District 287*, Towns of Baldwin, Big Flats, Catlin, Erin, Horseheads and Veteran in Chemung County and Town of Cayuta in Schuyler County and that the foregoing is a true statement of the unpaid taxes upon the lands in said district at the date hereof and that after using diligent effort she has been unable to collect the same.

Sworn to before me this 15th

Hilarie A. Dyer
Collector

day of November, 2010

Catherine M. Knowles
Notary Public

Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

CATHERINE M. KNOWLES
Notary Public, State of New York
No. 01KN5085219
Qualified in Steuben County
Commission Expires Sept. 15, 2013

We have certified that we have compared the foregoing list with the original warrant issued by us and find it correct.

Trustees

County Treasurer's check for unpaid taxes should be mailed to:

Ralph Marino, Jr., Acting School Business Official
Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTION STATISTICS FOR 2011

Assessment & Warrant							
Original Assessment		2,070,827,723					
Adjusted Assessment		2,070,817,623					
Assessment Change		-10,100					
Original Tax Warrant		25,702,058.65					
Adjusted Tax Warrant		25,691,596.87					
Total Adjustment		-10,461.78				-0.04%	
Parcel Statistics							
Total Tax Due		25,691,596.87					
Total Paid		24,540,426.15				95.52%	
Unpaid		1,151,170.72				4.48%	
Parcel Counts							
Total Parcels		12,221					
Wholly Exempt		694				5.68%	
Fully Paid		10,586				86.62%	
Partial Paid		0					
Unpaid		941				7.70%	
Over Paid		0					
Overpayment		0					
Receipt Information							
Total Receipts		24,565,071.36					
Total Checks		24,521,785.42				99.82%	
Total Cash		43,285.94				0.18%	
County Collections							
Tax Collected		0.00					
Fees Collected		0.00					
Payments Collected							
Tax Payment		24,540,426.15					
Late Fee		24,646.10					
Installment Fee		0.00					
ISF Fee Paid		0.00					
Reminder Fee Paid		0.00					
Over/Short Total		-0.89					
Collector Information							
<i>Collected by</i>	<i>Tax Due</i>	<i>Late Fee</i>	<i>Inst. Fee</i>	<i>ISF/Reminder</i>	<i>Over/Short</i>	<i>Total Amount</i>	
Bank	24,387,874.15	22,738.47	0.00	0.00	-1.29	24,410,611.33	
Tax Collector	152,552.00	1,907.63	0.00	0.00	0.40	154,460.03	

10-11 Levy: \$30,911,554
09-10 Levy: \$30,305,445

Date: August 17, 2010
HORSEHEADS CENTRAL SCHOOL DISTRICT
REVISED TAX WARRANT
 2010-2011

Prior yr=
17.762934

TOWN	Assessed Value	Equalization / Rate	Full Value	% of Total Taxes	TAX LEVY	Assessed '11 Rate per \$1,000	Prior Year '10 Assessed Rate	% Incr.		Full Rate per \$1,000	% Incr from Prior
								From Prior Year	Year		
Baldwin	\$ 3,320	2.0200	\$ 164,356	0.000094	\$ 2,898	873.026853	845.854002	3.21	17.635142	-0.72	
Big Flats	\$ 641,164,986	100.0000	\$ 641,164,986	0.365787	\$ 11,307,036	17.635142	17.762934	-0.72	17.635142	-0.72	
Catlin	\$ 93,398,268	100.0000	\$ 93,398,268	0.053284	\$ 1,647,092	17.635142	17.762934	-0.72	17.635142	-0.72	
Erin	\$ 43,796,881	68.5000	\$ 63,937,053	0.036476	\$ 1,127,539	25.744733	24.332786	5.80	17.635142	-0.72	
Horseheads	\$ 800,929,407	100.0000	\$ 800,929,407	0.456933	\$ 14,124,504	17.635142	17.762934	-0.72	17.635142	-0.72	
Veteran	\$ 148,917,076	100.0000	\$ 148,917,076	0.084958	\$ 2,626,174	17.635142	20.897569	-15.61	17.635142	-0.72	
Cayuta	\$ 4,327,207	100.0000	\$ 4,327,207	0.002469	\$ 76,311	17.635142	17.762934	-0.72	17.635142	-0.72	
TOTAL	\$ 1,732,537,145		\$ 1,752,838,353	1.000000	\$ 30,911,554				17.635142		

BOE Approved Date: 8/26/10

Total 2010-11 Adjustments to Tax Warrant

ADJUSTMENTS TO TAX WARRANT						
Town or Village	Owner	Tax Map #	Original Taxable Assessment	Revised Taxable Assessment	Difference Taxable Assessment	Difference in Tax Levy
Assessment Adjustments						
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
Paraplegic Exemption						
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
TOTAL REDUCTION TO TAXABLE ASSESSMENT					-\$21,200	
TOTAL REDUCTION IN TAX LEVY						- \$373.86
ADJUSTMENTS TO STAR EXEMPTIONS						
Basic & Enhanced STAR Exemptions						
Catlin	Martin	28.00-1-39.1	\$225,000	\$164,900	\$60,100	\$1,059.87
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
ADDITIONAL STAR EXEMPTION					\$388,200	
ADDITIONAL STAR REIMBURSEMENT						\$9,263.44

ADDITIONAL ADJUSTMENTS TO TAX WARRANT (Resulting from the discrepancy in the taxable value for the Town of Veteran)	
Original Taxable Value (used for Tax Warrant)	\$148,917,076
Actual Taxable Value	\$148,933,076
Difference in Taxable Value	\$16,000
Difference in Tax Levy	\$282.16

*Chemung County
Real Property Tax Office*

*P. O. Box 588, 210 Lake Street
Elmira, New York 14902-0588*

607-737-2989

Theresa R. Murdock, Director

September 2, 2010

Mr. Michael Stuart
Business Manager
Horseheads Central School District
1 Raider Lane
Horseheads, NY 14845

Dear Mr. Stuart:

This letter is in response to the discrepancy in the taxable value for the Town of Veteran portion within the Horseheads Central School District for the 2010-2011 School Tax Warrant.

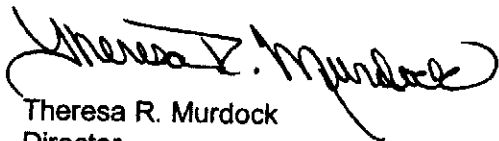
Prior to the levy of taxes, the school district was given the taxable value for the Town of Veteran in the amount of 148,917,076. This was the amount used to apportion the tax levy, for the tax warrant, and the calculation of the tax rates.

However, after the file was sent to Horseheads School District and the bills were in the process of being printed, it was discovered that the taxable value had changed by 16,000.

The Town of Veteran assessor advised my office that between the time of apportionment of the tax levy and the printing of the bills, he had removed an exemption thus changing the taxable value to 148,933,076.

Please let me know if you need any additional information.

Sincerely yours,



Theresa R. Murdock
Director
Chemung County
Real Property Tax Office

HORSEHEADS CENTRAL SCHOOL DISTRICT
TAX BILL DETAIL REPORT
 Sorted by Tax Type, SWIS Code / Property#

Tax Description	SWIS	Property Number	Owner	Location	Taxable Value	Amount of Tax Levy	Paid Amount
OS071 Omitted tax - schoo	073401	48.20-4-22	Slavin Sandra J	116 Myers Dr	287	287.11	287.11
	073401	58.08-4-78	Oldroyd Wayne F	107 Berkley Ln	199	199.29	199.29
	073401	59.14-2-17	Taylor Tighe	1012 Hulett St	286	286.43	286.43
	073401	59.14-3-49	Mansfield Kathie J	1005 Hulett St	437	437.49	437.49
	073401	59.18-1-16	Davenport Dora L	123 Catalpa Dr	733	732.55	732.55
Total for 073401 - HORSEHEADS VILLAGE					1,942	1,942.87	1,942.87
	073489	39.04-3-27.1	Brick Minnie	176 Veteran Hill Rd	211	210.67	210.67
	073489	49.01-4-18	Rosettie Mary	129 Ridge Rd	1,610	1,610.46	1,610.46
	073489	49.02-3-4	Patrick Daniel W	16 Veteran Hill Rd	6	5.55	5.55
	073489	59.02-1-52	Wagner Mark F	341 E Franklin St	124	123.53	123.53
Total for 073489 - HORSEHEADS					1,951	1,950.21	1,950.21
TOTALS FOR OS071 Omitted tax - schoo					3,893	3,893.08	3,893.08
REPORT TOTALS					3,893	3,893.08	3,893.08

HORSEHEADS CENTRAL SCHOOL DISTRICT
TAX ADJUSTMENT LOG
All Swis Codes
All Adjustment Dates

SWIS / Property# Bill # User / Adj Date	Owner / Property Location Reason for Adjustment	Assessment Change Exemption Change	Tax Change
073401 59.14-3-49 006681 HDYER 08/24/10	Mansfield Kathie J 1005 Hulett St per Chemung County Real Property Office - Omitted tax was added to parcel #59.14-3-49 in error.	0 0	437.49 <i>omitted tax</i>
TOTAL INCREASES		0 0	437.49
073401 59.14-3-48 006680 HDYER 08/24/10	Patton Brett J 1007 Hulett St Error by Chemung County Real Property. Omitted tax should have been added to tax map #59.14-3-49	0 0	-437.49 <i>omitted tax</i>
073489 59.02-1-52 009594 HDYER 08/24/10	Wagner Mark F 341 E Franklin St per Chemung County Real Property - Omitted tax was listed as incorrect amount.	0 0	-295.02 <i>omitted tax</i>
073489 39.04-3-27.1 007465 HDYER 08/24/10	Brick Minnie 176 Veteran Hill Rd per Chemung County Real Property Office - Omitted tax listed was incorrect.	0 0	-529.45 <i>omitted tax</i>
072400 67.04-1-12 002588 HDYER 09/24/10	Ksionzyk John & Paula 825 Harris Hill Rd Per Chemung County RPTSA, assessor entered exemption amount incorrectly on 2010 tax roll.	0 8,600	-151.66
072400 56.00-1-78 000843 HDYER 09/24/10	Carl Shelva 85 Owen Hollow Rd Per Chemung County RPTSA, assessor entered exemption amount incorrectly on the 2010 assessment roll.	0 2,500	-44.09
072600 28.00-1-39.1 003440 HDYER 09/30/10	Martin C S 93 Stitts Hill Rd Per Chemung County RPTSA, assessor certified that the owner applied for and was eligible to receive Enhanced STAR.	0 60,100	-1,059.88
072400 67.03-1-25 002406 HDYER 10/14/10	Baravalle Living 7 Carriage Cir Decision by Chemung County Court Hearing Officer to reduce assessment from \$145,600 to \$138,000.	-7,600 0	-134.02
072400 46.00-3-23 000115 HDYER 10/14/10	Peregrim Gary 458 Owen Hollow Rd Decision by Chemung County Hearing Officer to lower assessment from \$195,000 to \$192,500.	-2,500 0	-44.09
072600 38.00-1-15.1 003685 HDYER 10/29/10	Wormley Douglas 3561 Watkins Rd Per Chemung County Real Property Tax Office - owner applied and was eligible for Basic STAR exemption.	0 30,000	-529.06
073200 52.00-2-24 004240 HDYER 11/10/10	MORGAN MANAGEMENT 1356 Breesport Rd Per Chemung County Real Property TSA - Assessor certified prop. owner applied & was eligible for Basic & Enhanced STAR	0 298,100	-7,674.51
TOTAL DECREASES		-10,100 399,300	-10,899.27
REPORT TOTALS		-10,100 399,300	-10,461.78

-10,461.78 total
 - 824.47 total omitted tax
- \$ 9,637.31 total adjustments

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

STAR REIMBURSEMENT APPLICATION FORM
SCHOOL TAX LEVY FOR THE 2010 - 2011 FISCAL YEAR

School Code: 073401 County Name: Chemung/Schuyler School District Name: _____ Horseheads _____

Muni Code	Municipal Name	Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Number Of Basic Star Exemptions	Total Basic Star Exempt Assessed Value	Maximum Basic Star Exempt Assessed Value Per Parcel	Number Of Enhanced Star Exemptions	Total Enhanced Star Exempt Assessed Value	Maximum Enhanced Star Exempt Assessed Value Per Parcel	Total Star Exempt Assessed Value (columns 2 + 5)	Tax Rate Per \$1,000 Of Assessed Value (excludes library levy)	Star Reimbursement Amount
072200	Baldwin	1	630	47,137,387	30,000	0	29,489,540	1,260	630	873.026853	550.01
072400	Big Flats	1544	10,133,300	30,000	453	29,489,540	60,100	60,100	76,626,927	17.635142	1,351,326.74
072600	Catlin	328	6,834,870	30,000	75	4,329,625	60,100	60,100	14,462,925	17.635142	255,055.74
073200	Erin	306	89,758,915	30,000	102	4,095,711	43,870	43,870	10,930,581	25.744739	281,404.95
073400	Horseheads	2,966	21,429,000	30,000	1,094	63,674,025	60,100	60,100	153,432,940	17.635142	2,705,811.68
074000	Veteran	708	783,880	30,000	226	12,738,450	60,100	60,100	34,167,450	17.635142	602,547.83
442200	Cayuta	26		31,400	4	225,300	60,100	60,100	1,009,180	17.635142	17,797.03
School District Totals			5,879	176,077,982		1,954	114,552,651		290,630,633		5,214,493.98

(10) I hereby certify that the information contained in this report constitutes a true statement of fact:

Hilarie A. Dyer
Signature of State Aid Designee

Name (Please Print) Hilarie A. Dyer Title Tax Collector Date 9/9/10
 Telephone Number (607) 739-5601 x4260 Fax Number (607) 795-2415 E-mail Address hdyer@horseheadsdistrict.com

HORSEHEADS CENTRAL SCHOOL DISTRICT

All SWIS Codes

STAR SUMMARY REPORT (Substitute RP-6704-B)

Muni Code	Municipal Name	Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Number of Basic Star Exemptions	Total Basic Star Exempt Assessed Value	Maximum Basic Star Exempt Assessed Value Per Parcel	Number of Enhanced Star Exemptions	Total Enhanced Star Exempt Assessed Value	Maximum Enhanced Star Exempt Assessed Value Per Parcel	Total Star Exempt Assessed Value	Tax Rate Per \$1000 of Assessed Value	Star Reimbursement Amount
072200	BALDWIN		1	630	630			1,260	630	873.026853	550.01
072400	BIG FLATS		1544	47,137,387	30,000	453	29,489,540	60,100	76,626,927	17.635142	1,351,326.74
072600	CATLIN		329	10,163,300	30,000	76	4,389,725	60,100	14,553,025	17.635142	256,644.66
073200	ERIN		306	7,132,970	21,900	102	4,095,711	43,870	11,228,681	25.744739	289,079.46
073401	HORSEHEADS VILLAGE		1149	34,859,315	30,000	557	32,562,850	60,100	67,422,165	17.635142	1,188,999.45
073489	HORSEHEADS		1817	54,899,600	30,000	537	31,111,175	60,100	86,010,775	17.635142	1,516,812.23
074001	MILLPORT		62	1,829,500	30,000	21	960,850	60,100	2,790,350	17.635142	49,208.22
074089	VETERAN		646	19,599,500	30,000	205	11,777,600	60,100	31,377,100	17.635142	553,339.61
442200	CAYUTA		26	783,880	31,400	4	225,300	60,100	1,009,180	17.635142	17,797.03
School District Totals			5880	176,406,062		1955	114,612,751		291,018,833		5,223,757.41

11/10/10

All Tax Rolls

Zero Paid Only

HORSEHEADS CENTRAL SCHOOL DISTRICT COLLECTOR'S SUMMARY REPORT

All SWIS Codes

Year = 2011

School Tax

SWIS	Municipality	Taxable Value	Amount of Tax Levy	Total Taxes Collected	Inst Fees Received	Late Fees Received	Taxes Returned to County	Late Fee Added	County Fee Added	Tax, Fee, and County Fee
072400	BIG FLATS	14,372,006	253,452.32	0.00	0.00	0.00	253,452.32	7,603.62	0.00	261,055.94
072600	CATLIN	5,439,693	95,929.80	0.00	0.00	0.00	95,929.80	2,877.89	0.00	98,807.69
073200	ERIN	3,645,250	93,845.99	0.00	0.00	0.00	93,845.99	2,815.37	0.00	96,661.36
073401	HORSEHEADS VILLAGE	13,950,375	246,157.93	0.00	0.00	0.00	246,157.93	7,384.75	0.00	253,542.68
073489	HORSEHEADS	17,450,176	307,736.37	0.00	0.00	0.00	307,736.37	9,232.06	0.00	316,968.43
074001	MILLPORT	964,400	17,007.34	0.00	0.00	0.00	17,007.34	510.21	0.00	17,517.55
074089	VETERAN	7,137,500	125,870.85	0.00	0.00	0.00	125,870.85	3,776.07	0.00	129,646.92
442200	CAYUTA	633,400	11,170.12	0.00	0.00	0.00	11,170.12	335.10	0.00	11,505.22
Report Totals		63,600,800	1,151,170.72	0.00	0.00	0.00	1,151,170.72	34,535.07	0.00	1,185,705.79

HORSEHEADS CENTRAL SCHOOL DISTRICT
TAX SUMMARY REPORT

All SWIS Codes
All Payment Conditions

SWIS Description	Exempt	Due	Paid	Assessment	Tax Value before STAR	STAR Taxable Value	Tax Amount	Tax Paid	Fees Paid	Balance Due	STAR Reimburse
072200 BALDWIN			2	3,320	3,320	2,690	2,348.44	2,348.44		0.00	550.01
072400 BIG FLATS	165	193	2,706	766,744,246	641,143,786	564,516,859	9,955,334.80	9,701,882.48	5,508.90	253,452.32	1,351,326.74
072600 CATLIN	30	83	627	116,738,986	93,398,268	78,845,243	1,390,447.03	1,294,517.23	1,968.07	95,929.80	256,644.66
073200 ERIN	70	87	623	49,861,189	43,796,881	32,568,200	838,459.67	744,613.68	1,241.38	93,845.99	289,079.46
073401 HORSEHEADS VILLAGE	158	150	2,214	381,429,526	308,669,867	241,247,702	4,256,380.28	4,010,222.35	4,567.61	246,157.93	1,188,999.45
073489 HORSEHEADS	140	251	3,102	577,883,991	492,259,540	406,248,765	7,166,204.62	6,858,468.25	8,435.19	307,736.37	1,516,812.23
074001 MILLPORT	42	32	101	7,099,304	6,601,954	3,811,604	67,218.15	50,210.81	108.14	17,007.34	49,208.22
074089 VETERAN	84	133	1,160	166,729,854	142,331,122	110,954,022	1,956,689.97	1,830,819.12	2,736.74	125,870.85	553,339.61
COUNTY TOTALS	689	929	10,535	2,066,490,416	1,728,204,738	1,438,195,085	25,633,082.96	24,493,082.36	24,566.03	1,140,000.60	5,205,960.38
442200 CAYUTA	5	12	51	4,327,207	4,327,207	3,318,027	58,513.91	47,343.79	80.07	11,170.12	17,797.03
COUNTY TOTALS	5	12	51	4,327,207	4,327,207	3,318,027	58,513.91	47,343.79	80.07	11,170.12	17,797.03
REPORT TOTALS	694	941	10,586	2,070,817,623	1,732,531,945	1,441,513,112	25,691,596.87	24,540,426.15	24,646.10	1,151,170.72	5,223,757.41
							TOTAL TAX LEVY (Tax Amount + STAR Reimburse)				30,915,354.28