

BACKGROUND

The District received notice from the Chemung County Real Property Tax Service Agency concerning approved applications for correction to the 2011-12 tax roll for the properties listed below:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<b><i>Town of Big Flats</i></b>		
Haag	56.04-2-30	Clerical Error – assessment does not agree with verified changes
Sallie Mae, Inc.	57.03-2-85	Unlawful Entry – placing a wholly exempt parcel (PILOT) on the taxable portion of the tax roll
<b><i>Town of Catlin</i></b>		
Lockner	27.00-1-34	Clerical Error – owner eligible for Basic STAR exemption
Root	27.00-1-3.3	Clerical Error – owner eligible for the Enhanced STAR and Senior Citizens' exemptions
<b><i>Town of Horseheads</i></b>		
Miller	51.03-1-74	Clerical Error – assessment does not agree with verified changes

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The District received notice from the Schuylar County Real Property Tax Service Agency concerning approved applications for correction to the 2011-12 tax roll for the properties listed below:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<b><i>Town of Cayuta</i></b>		
Reed	112.00-1-13.122	Clerical Error – assessment does not agree with verified changes

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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 2011-12 tax roll:

<u>Owner Name</u>	<u>Property #</u>	<u>Reason</u>
<b><i>Town of Horseheads</i></b>		
Cox	49.02-3-47.34	Decision by Hearing Officer to reduce assessment by \$12,400
Jalaluddin	58.02-2-18	Decision by Hearing Officer to reduce assessment by \$16,000
Phillips	58.11-1-27	Decision by Hearing Officer to reduce assessment by \$39,000

The District will adjust the 2011-12 warrant and tax roll accordingly to reflect these changes.

RESOLVED, that the Horseheads Central School District warrant and tax roll for 2011-12 be adjusted as follows:

<b>2011-12 ADJUSTMENTS TO TAX WARRANT</b>						
<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>
Big Flats	Haag	56.04-2-30	\$152,600	\$118,500	-\$34,100	-\$617.07
Big Flats	Sallie Mae, Inc.	57.03-2-85	\$5,233,000	\$0	-\$5,233,000	-\$94,695.37
Horseheads	Miller	51.03-1-74	\$12,300	\$3,000	-\$9,300	-\$168.29
Horseheads	Cox	49.02-3-47.34	\$117,400	\$105,000	-\$12,400	-\$224.39
Horseheads	Jalaluddin	58.02-2-18	\$481,000	\$465,000	-\$16,000	-\$289.53
Horseheads	Phillips	57.11-1-27	\$250,000	\$211,000	-\$39,000	-\$705.73
Cayuta	Reed	112.00-1-3.122	\$69,000	\$33,000	-\$36,000	-\$651.45
<b>TOTAL REDUCTION TO TAXABLE ASSESSMENT</b>					<b>-\$5,379,800</b>	
					<b>TOTAL REDUCTION IN TAX LEVY</b>	<b>- \$97,351.83</b>
<b>ADJUSTMENTS MADE TO EXEMPTIONS</b>						
Catlin	Locker	27.00-1-34	\$91,700	\$61,700	-\$30,000	-\$540.00
Catlin	Root	27.00-1-3.3	\$47,100	\$0	-\$47,100	-\$878.67
<b>ADDITIONAL STAR EXEMPTION</b>					<b>-\$77,100</b>	
					<b>ADDITIONAL STAR REIMBURSEMENT</b>	<b>-\$1,418.67</b>

In addition, corrected tax bills and/or refunds were issued to the effected parties.