

TO: BOARD OF EDUCATION
FROM: Hilarie A. Dyer
DATE: November 17, 2011
SUBJECT: Tax Collection 2011-12

I have completed the District's collection of property taxes for the fiscal year ending June 30, 2012. Attached is a breakdown by town itemizing all adjustments to the levy.

TOTAL TAX COLLECTED TO DATE: \$25,705,989.60
(95.10% of the amount of taxes to be collected by the tax collector - excludes STAR)

TOTAL UNCOLLECTED:	1,325,211.39	Taxes
(To be remitted from the Chemung and Schuyler Counties by April 1, 2012)	+ 39,756.31	3% Penalty
	<u>\$1,364,967.70</u>	Total

COLLECTION SUMMARY:

Total Tax Levy	\$32,441,675.00
Omitted Taxes	+ 9,155.98
Taxes Receivable (before STAR)	*\$32,450,830.98
STAR Reimbursement	- 5,320,858.46
Total Tax Amount	*\$27,129,972.52
Tax Levy Adjustments	- 98,770.50
Total Taxes to be Collected	*\$27,031,202.02
Taxes Uncollected	- 1,325,211.39
TOTAL TAXES COLLECTED	*\$25,705,990.63

*There was a \$1.03 difference prior to issuing the 2011-12 tax bills,
which can be attributed to rounding.

Anticipated STAR Collections:

December 15 th Payment (2%)	\$106,417.17
January 3 rd Payment (98%)	\$5,214,441.29
Total Payments:	\$5,320,858.46

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 10th
day of November, 2011

Hilarie A. Dyer
Collector

Catherine M. Knowles
Notary Public

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

Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

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
TAX SUMMARY REPORT

All SWIS Codes
All Payment Conditions

SWIS	Description	Exempt	Due	Paid	Assessment	Tax Value before STAR	Taxable Value	Tax Amount	Tax Paid	Fees Paid	Balance Due	STAR Reimburse	
072200	BALDWIN		2		3,320	3,320	2,710	2,686.47			2,686.47	561.00	
072400	BIG FLATS	161	2,898		756,832,845	756,126,600	680,805,384	10,394,822.99			10,394,822.99	1,373,400.15	
072600	CATLIN	25	716		113,450,653	112,975,608	98,716,618	1,416,680.74			1,416,680.74	264,641.95	
073200	ERIN	67	710		70,893,294	70,435,349	55,543,033	850,226.17			850,226.17	282,808.43	
073401	HORSEHEADS VILLAGE	158	2,368		399,970,883	398,482,232	331,688,222	4,809,502.80			4,809,502.80	1,211,887.27	
073489	HORSEHEADS	133	3,370		591,025,505	589,684,934	503,874,134	7,588,484.92			7,588,484.92	1,551,555.82	
074001	MILLPORT	40	135		7,078,983	7,029,483	4,257,683	68,457.30			68,457.30	50,721.38	
074089	VETERAN	78	1,300		162,309,933	161,602,489	130,349,139	1,937,955.61			1,937,955.61	567,596.97	
COUNTY TOTALS		662	11,499	0	2,101,565,416	2,096,340,015	1,805,236,923	27,068,817.00			27,068,817.00	5,303,172.97	
442200	CAYUTA	3	66		4,356,814	4,356,814	3,378,034	61,154.49			61,154.49	17,685.49	
COUNTY TOTALS		3	66	0	4,356,814	4,356,814	3,378,034	61,154.49			61,154.49	17,685.49	
REPORT TOTALS		665	11,565	0	2,105,922,230	2,100,696,829	1,808,614,957	27,129,971.49			27,129,971.49	5,320,858.46	
										TOTAL TAX LEVY (Tax Amount + STAR Reimburse)			32,450,829.95

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		1	1	3,320	3,320	2,710	2,686.47	1,297.49		1,388.98	561.00
072400	BIG FLATS	162	200	2,697	756,798,745	645,061,482	568,756,222	10,299,510.55	9,860,382.13	7,562.48	439,128.42	1,373,400.15
072600	CATLIN	26	73	642	113,450,653	90,113,127	75,370,812	1,415,262.07	1,321,819.52	1,818.38	93,442.55	265,840.95
073200	ERIN	67	90	620	70,893,294	62,613,152	46,984,698	850,226.17	760,351.21	1,092.25	89,874.96	282,808.43
073401	HORSEHEADS VILLAGE	158	146	2,222	399,931,883	332,669,155	265,339,545	4,808,797.07	4,600,658.68	3,276.41	208,138.39	1,211,887.27
073489	HORSEHEADS	133	239	3,131	590,987,805	504,629,331	418,423,431	7,587,802.71	7,262,879.35	7,038.01	324,923.36	1,551,555.82
074001	MILLPORT	40	32	103	7,078,983	6,585,983	3,772,183	68,457.30	50,255.79	30.15	18,201.51	50,721.38
074089	VETERAN	78	135	1,165	162,309,933	138,421,396	106,890,546	1,937,955.61	1,797,539.26	2,197.59	140,416.35	567,596.97
COUNTY TOTALS												
664		916	10,581	2,101,454,616	1,780,096,946	1,485,540,147	26,970,697.95	25,655,183.43	23,015.27	23,015.27	1,315,514.52	5,304,371.97
442200	CAYUTA	3	12	54	4,320,814	4,320,814	3,342,034	60,503.04	50,806.17	107.74	9,696.87	17,685.49
COUNTY TOTALS												
3		12	54	54	4,320,814	4,320,814	3,342,034	60,503.04	50,806.17	107.74	9,696.87	17,685.49
REPORT TOTALS												
667		928	10,635	2,105,775,430	1,784,417,760	1,488,882,181	27,031,200.99	25,705,989.60	23,123.01	23,123.01	1,325,211.39	5,322,057.46
											TOTAL TAX LEVY (Tax Amount + STAR Reimburse)	
											32,353,258.45	

Tax Description	SWIS	Property Number	Owner	Location	Taxable Value	Amount of Tax Levy	Paid Amount
OS071 Omitted tax - schoo	072400	87.00-1-78	Gorman Thomas A. & Elizabeth A	2445 NYS Route 352	2	1.63 ✓	1.63
	073401	58.07-1-9	Our Saviors Luth Ch	Total for 072400 - BIG FLATS	2	1.63	1.63
	073489	49.02-4-12.9	Mcabee Thomas D	502 Wisteria Way	766	766.28 ✓	766.28
	073489	58.04-1-12.1	Stocum Dean	Total for 073401 - HORSEHEADS VILLAGE	766	766.28	766.28
	073489	59.01-1-23	Braunz Inc	3 High View Cir	23	23.33 ✓	23.33
	073489	59.02-2-14	Hess Edwin K	9 Colonial Dr	498	498.29 ✓	0.00
	073489	68.12-1-1.312	Micknich Stephan	70 Old Ithaca Rd	3,747	3,747.15 ✓	3,747.15
	073489	68.12-1-21.22	Micknich Stephan	138 Eastview Dr	1,843	1,843.12 ✓	1,843.12
	073489	69.06-3-9	Erway Robert C	160 Nottingham Way	690	689.53 ✓	689.53
	074089	39.00-1-20	Jaynes Bruce	146 Lancelot Dr	675	675.43 ✓	675.43
				2083 Grand Central Ave	206	205.81 ✓	205.81
				Total for 073489 - HORSEHEADS	7,682	7,682.66	7,184.37
				306 Ridge Rd	705	705.41 ✓	705.41
				Total for 074089 - VETERAN	705	705.41	705.41
				TOTALS FOR OS071 Omitted tax - schoo	9,155	9,155.98	8,657.69
				REPORT TOTALS	9,155	9,155.98	8,657.69

Omitted Tax Not Collected = \$498.29

\$ 498.29
 + 14.95 (3% penalty)
\$ 513.24

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
073489 38.04-1-8 346897 HDYER 08/24/11	Verbanic Mark F 64 Westlake Hill Rd Per Chemung County RPTS - the original STAR exemption exceeded the Cap assigned by ORPS. Had to manually correct this.	0 0	2.87
074089 18.00-1-25 350596 HDYER 08/24/11	Hess Alton R 16 Burch Hill Rd Per Chemung County RPTS, original STAR exemption exceeded Cap set by ORPS. Has to manually correct this problem.	0 0	9.44
074089 20.00-2-15.1 350811 HDYER 08/24/11	Hansen Kenneth A 15 Benjamin Rd Per Chemung County RPTS, the original STAR exemption for this property exceeded the Cap set by OPRS. Manually corrected.	0 0	2.87
TOTAL INCREASES		0 0	15.18
072400 57.03-2-85 001361 HDYER 09/20/11	Sallie Mae, Inc. 325 Daniel Zenker Dr Per Chemung County RPTSA - property was under PILOT agreement and should not have been added to tax roll.	0 5,233,000	-94,695.37
072600 27.00-1-3.3 003276 HDYER 09/22/11	Root Douglas 519 Murphy Hill Rd Per Chemung County RPTSA - owner applied and was eligible for Sr Citizen & Enhanced STAR exemptions	0 11,775	-878.67
072400 56.04-2-30 000966 HDYER 09/22/11	Haag William 11 Lloyd Dr Per Chemung County RPTSA - Assessor certified that assessment of property should have been lowered but failed to change	-34,100 0	-617.07
072600 27.00-1-34 003315 HDYER 09/22/11	Lockner William F 892 Chambers Rd Per Chemung County RPTSA - owner applied and was eligible for Basic STAR exemption, but was not applied to tax roll	0 0	-540.00
442200 112.00-1-13.122 012165 HDYER 10/04/11	Reed David A 6341 Morrell Rd Per Schuyler County RPTSA, assessment on tax roll does not conform to what was agreed upon.	-36,000 0	-651.45
073489 51.03-1-74 009103 HDYER 10/14/11	Miller Clay B 192 Scotch Pine Ln Per Chemung County RPSTA, Assessor agreed to change assessment, but failed to do so on the tax roll.	-9,300 0	-168.29
073489 49.02-3-47.34 008429 HDYER 10/17/11	Cox Bridget P 116 Valley Ln Per Chemung County Court - Hearing Officer agreed to reduce assessment to \$105,000	-12,400 0	-224.39
073401 58.11-1-27 005577 HDYER 10/17/11	Phillips Richard P 110 Madison Cir Per Chemung County Court - Hearing Officer agreed to lower assessment to \$211,000	-39,000 0	-705.73
073489 58.02-2-18 009284 HDYER 10/17/11	Jalaluddin Muhammad 315 Chelsea Ct Per Chemung County Court - Hearing Officer lowered assessment to \$465,000	-16,000 0	-289.53
TOTAL DECREASES		-146,800 5,244,775	-98,770.50
REPORT TOTALS		-146,800 5,244,775	-98,755.32

2011-12 ADJUSTMENTS TO TAX WARRANT

Town or Village	Owner	Tax Map #	Original Taxable Assessment	Revised Taxable Assessment	Difference Taxable Assessment	Difference in Tax Levy	Date Approved by the BOE
Big Flats	Haag	56.04-2-30	\$152,600	\$118,500	-\$34,100	-\$617.07	10/27/11
Big Flats	Sallie Mae, Inc.	57.03-2-85	\$5,233,000	\$0	-\$5,233,000	-\$94,695.37	10/27/11
Catlin	Locker	27.00-1-34	\$91,700	\$61,700	-\$30,000	-\$540.00	10/27/11
Catlin	Root	27.00-1-3.3	\$47,100	\$0	-\$47,100	-\$878.67	10/27/11
Cayuta	Reed	112.00-1-3.122	\$69,000	\$33,000	-\$36,000	-\$651.45	10/27/11
Horseheads	Miller	51.03-1-74	\$12,300	\$3,000	-\$9,300	-\$168.29	10/27/11
Horseheads	Cox	49.02-3-47.34	\$117,400	\$105,000	-\$12,400	-\$224.39	10/27/11
Horseheads	Jalaluddin	58.02-2-18	\$481,000	\$465,000	-\$16,000	-\$289.53	10/27/11
Horseheads	Phillips	57.11-1-27	\$250,000	\$211,000	-\$39,000	-\$705.73	10/27/11
TOTAL REDUCTION TO TAXABLE ASSESSMENT					-\$5,456,900		
TOTAL REDUCTION IN TAX LEVY						-\$98,770.50	

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTION STATISTICS FOR 2012

Assessment & Warrant						
Original Assessment		2,105,922,230				
Adjusted Assessment		2,105,775,430				
Assessment Change		-146,800		-0.01%		
Original Tax Warrant		27,129,956.31				
Adjusted Tax Warrant		27,031,200.99				
Total Adjustment		-98,755.32		-0.37%		
Parcel Statistics						
Total Tax Due		27,031,200.99				
Total Paid		25,705,989.60		95.10%		
Unpaid		1,325,211.39		4.90%		
Parcel Counts						
Total Parcels		12,230				
Wholly Exempt		667		5.45%		
Fully Paid		10,635		86.96%		
Partial Paid		0				
Unpaid		928		7.59%		
Unpaid State Owned		0				
Over Paid		0				
Overpayment		0				
Receipt Information						
Total Receipts		25,729,110.10				
Total Checks		25,728,914.53		100.00%		
Total Cash		195.57				
County Collections						
Tax Collected		0.00				
Fees Collected		0.00				
Payments Collected						
Tax Payment		25,705,989.60				
Late Fee		23,123.01				
Installment Fee		0.00				
ISF Fee Paid		0.00				
Reminder Fee Paid		0.00				
Over/Short Total		-2.51				
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	18,130,325.37	19,413.03	0.00	0.00	-5.32	18,149,733.08
Tax Collector	7,575,664.23	3,709.98	0.00	0.00	2.81	7,579,377.02