

BACKGROUND

The District received notice from the Chemung County Real Property Tax Service Agency concerning approved applications for correction to the 2012-13 tax roll for the properties listed below:

	OWNER	PARCEL	REASON
<i>Town of Big Flats</i>	Chemung County	57.03-2-12.122	Clerical Error – placed the parcel on the tax roll without the proper exemption code
	Hays	47.04-2-22	Clerical Error – previous owner eligible for the Enhanced STAR exemption. New owner is eligible to receive same exemption because property was sold after taxable status date (March 1 st)
<i>Town of Catlin</i>	McCracken	38.00-1-3	Clerical Error – owner eligible for the Enhanced STAR and Senior Citizen’s exemptions
	Root	27.00-1-3.3	Clerical Error – owner eligible for the Enhanced STAR exemption
<i>Town of Erin</i>	Cornerstone Homes, Inc.	52.02-1-13	Clerical Error – owner eligible to receive Basic STAR exemption
	Hughson	53.00-1-28	Clerical Error – owner eligible to receive Agricultural exemption
<i>Town of Horseheads</i>	Community Foundation of Elmira	59.10-2-26	Clerical Error – omitted tax entered onto tax roll
	Hartman	59.09-2-8	Clerical Error – owner eligible to receive Basic STAR exemption
	Kayden Industries Inc.	49.01-5-11.2	Unlawful Entry Error – parcel was not granted exemption when it should have been wholly exempt from taxation
	Millennium Pipeline	500.00-49-1	Clerical Error – parcel was duplicated on tax roll
	Pastore	59.02-2-29	Clerical Error – owner eligible for the Enhanced STAR exemption

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 2012-13 tax roll:

	OWNER	PARCEL	REASON
<i>Town of Horseheads</i>	Kyles	48.01-1-1.111	Decision by Hearing Officer to reduce assessment by \$35,900
	Li	58.02-1-70	Decision by Hearing Officer to reduce assessment by \$12,700
	Tellier	49.02-1-64	Decision by Hearing Officer to reduce assessment by \$5,000

The District will adjust the 2012-13 warrant and tax roll accordingly to reflect these changes.

RESOLVED, that the Horseheads Central School District warrant and tax roll for 2012-13 be adjusted as follows:

2012-13 ADJUSTMENTS TO TAX WARRANT						
Town	Owner	Tax Map #	Original Taxable Assessment	Revised Taxable Assessment	Difference Taxable Assessment	Difference in Tax Levy
Big Flats	Chemung County	57.03-2-12.122	\$100,000	\$0	-\$100,000	-\$1,826.01
Catlin	MCracken	38.00-1-3	\$115,800	\$63,690	-\$52,110	-\$1,250.52
Erin	Hughson	53.00-1-28	\$135,040	\$106,795	-\$28,245	-\$560.60
Horseheads	Kayden Industries, Inc.	49.01-5-11.2	\$855,400	\$0	-\$855,400	-\$15,619.69
Horseheads	Millennium Pipeline	500.00-49-1	\$105,132	\$0	-\$105,132	-\$1,919.72
Horseheads	Kyles	48.01-1-1.111	\$610,900	\$575,000	-\$35,900	-\$655.53
Horseheads	Li	58.02-1-70	\$262,700	\$250,000	-\$12,700	-\$231.91
Horseheads	Tellier	49.02-1-64	\$94,000	\$89,000	-\$5,000	-\$91.30
TOTAL REDUCTION TO TAXABLE ASSESSMENT					-\$1,194,487	
					TOTAL REDUCTION IN TAX LEVY	- \$22,155.28
ADJUSTMENTS MADE TO STAR EXEMPTIONS (Updated reports will be filed with NYS to recover reimbursement)						
Big Flats	Hays	47.04-2-22	\$214,200	\$152,000	-\$62,200	-\$1,103.00
Catlin	MCracken	38.00-1-3	\$115,800	\$3,360	-\$60,330	-\$1,103.00
Catlin	Root	27.00-1-3.3	\$47,100	\$0	-\$47,100	-\$924.79
Erin	Cornerstone Homes, Inc.	52.02-1-13	\$71,500	\$41,500	-\$30,000	-\$554.00
Horseheads	Hartman	59.09-2-8	\$61,200	\$31,200	-\$30,000	-\$547.80
Horseheads	Pastore	59.02-2-29	\$121,200	\$59,000	-\$62,200	-\$1,103.00
ADDITIONAL STAR EXEMPTION					-\$291,830	
					ADDITIONAL STAR REIMBURSEMENT	-\$5,335.59
ADJUSTMENTS MADE TO OMITTED TAXES RECEIVABLE (Does not impact tax levy)						
Horseheads	Community Foundation of Elmira	59.10-2-26				-\$3,838.52
TOTAL REDUCTION TO OMITTED TAXES RECEIVABLE						-\$3,838.52

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