



Horseheads Central School District

Encl. #11.12
January 29, 2015

Business Office
One Raider Lane • Horseheads, NY 14845
(607) 739-5601, x4260 • Fax (607) 795-2415

TO: Board of Education
FROM: Hilarie Dyer
DATE: January 29, 2015
RE: Reason for Recalculation of Tax Collectors Final Report

On January 5, 2015 a taxpayer contacted me regarding their Town & County tax bill showing a relevy for unpaid school taxes. The taxpayer said the relevy was inaccurate and showed me proof their school taxes were paid in September 2014. I contacted my representative at Chemung Canal Trust Company to look into the matter. CCTC found that the error occurred with the scanner used. When processing the tax payments for that day's batch work, the scanner misfed and ultimately did not record the payment for this taxpayer's property. So the tax bill appeared to be unpaid as of October 31, 2014, resulting in the relevy onto the Town & County tax bill.

I have worked with the Chemung County Real Property Office as well as CCTC to get this problem resolved. Our solution was for the District to take the payment in as "on time" and submit an Application for Correction to the County which will expunge the relevy and fees from the taxpayer's Town & County tax bill. The payment was in the amount of \$2,036.01 which increases the total taxes collected and decreases the total amount relevied to the Chemung County Treasurer, thereby decreasing the amount to be remitted to the District in April 2015.

Hilarie Dyer
Tax Collector

Quality Education for All

The Mission of the Horseheads Central School Community is to provide a quality education for all within a nurturing environment which promotes excellence, growth, and a sense of civic responsibility.

TO: BOARD OF EDUCATION
 FROM: Hilarie A. Dyer
 DATE: January 29, 2015
 SUBJECT: REVISED 2014-15 Tax Collection Final Report

I have completed the District's collection of property taxes for the fiscal year ending June 30, 2015. Attached is a breakdown by town itemizing all adjustments to the levy.

TOTAL TAX COLLECTED TO DATE: \$28,334,958.62
 (Approx. 95.48% 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, 2015)		1,342,707.60	Taxes
		+ 40,281.23	3% Penalty
		<u>\$1,382,988.83</u>	Total

COLLECTION SUMMARY:

Taxes Receivable (including STAR)		\$35,114,955.04
<i>Original</i> STAR Reimbursement	-	<u>5,425,212.15</u>
Tax Amount to be Collected		\$29,689,742.89
Tax Levy Adjustments	-	<u>12,076.67</u>
Total Taxes to be Collected Less Adjustments		\$29,677,666.22
Taxes Uncollected	-	<u>1,342,707.60</u>
TOTAL TAXES COLLECTED		\$28,334,958.62

STAR Collections:

December Payment		\$157,685.68
January Payment		\$5,267,526.47
March Payment (Any Adjustments)		<u>\$557.48</u>
Total Payments:		\$5,425,769.63

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 _____

day of _____

Notary Public

Collector

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:

Katy Buzzetti
School Business Administrator
Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTION STATISTICS FOR 2015

Assessment & Warrant			
Original Assessment	2,197,375,966		
Adjusted Assessment	2,196,531,866		
Assessment Change	-844,100		-0.04%
Original Tax Warrant	29,689,742.89		
Adjusted Tax Warrant	29,677,666.22		
Total Adjustment	-12,076.67		-0.04%
Exemption Statistics			
Original Non-STAR	336,833,840		
Current Non-STAR	336,598,850		
Non-STAR Adjustments	-234,990		
Original Basic STAR	158,743,239		
Current Basic STAR	158,827,839		
Basic STAR Adjustments	84,600		
Original Enhanced STAR	129,222,135		
Current Enhanced STAR	129,165,155		
Enhanced STAR Adjustments	-56,980		
Parcel Statistics			
Total Tax Due	29,677,666.22		
Total Paid	28,334,958.62		95.48%
Unpaid	1,342,707.60		4.52%
Parcel Counts			
Total Parcels	12,310		
Wholly Exempt	656		5.33%
Fully Paid	10,744		87.28%
Partial Paid	0		
Unpaid	910		7.39%
Unpaid State Owned	0		
Over Paid	0		
Overpayment	0		
Receipt Information			
Total Receipts	28,360,197.20		
Total Checks	28,356,051.07		99.99%
Total Cash	4,146.13		0.01%
County Collections			
Tax Collected	0.00		
Fees Collected	0.00		

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTION STATISTICS FOR 2015

Payments Collected

Tax Payment	28,334,958.62
Late Fee	25,235.74
Installment Fee	0.00
ISF Fee Paid	0.00
Reminder Fee Paid	0.00
Over/Short Total	2.84

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	19,456,885.95	23,260.30	0.00	0.00	-6.86	19,480,139.39
Tax Collector	8,878,072.67	1,975.44	0.00	0.00	9.70	8,880,057.81

SWIS Property# Bill #	Owner / Property Location Reason for Adjustment	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
SWIS: 072200 BALDWIN						
TOTAL FOR 072200 BALDWIN						
	Original Amount	0	460	0	3,170	3,020.89
	Total Adjustments	0	0	0	0	0.00
	Ending Amount	0	460	0	3,170	3,020.89
SWIS: 072400 BIG FLATS						
07240	Hicks Paul S 13 Prospect Rdg Small Claims Hearing: agreement reached to reduce assessed value of building.	HDYER 09/29/14			-117,200	-2,154.96
07240	McElheny Douglas 27 Valley Rd Per Chemung County RPTSA, owner applied & was eligible for Basic STAR but exemption was not applied to tax roll in error	HDYER 10/24/14	29,100			-535.06
07240	Kapron Felix 310 Harris Hill Rd Per Chemung County RPTSA, owner applied for STAR exemption but was not entered on tax roll in error.	HDYER 10/27/14	29,100			-535.06
07240	RE ONE, LLC 804 Sing Sing Rd Per Chemung County RPTSA, property's AV and Enhanced STAR exemption were incorrect	HDYER 12/03/14		-56,980	-88,000	-570.37
TOTAL FOR 072400 BIG FLATS						
	Original Amount	109,081,480	41,796,674	35,322,776	787,872,233	11,063,849.99
	Total Adjustments	0	58,200	-56,980	-205,200	-3,795.45
	Ending Amount	109,081,480	41,854,874	35,265,796	787,667,033	11,060,054.54
SWIS: 072600 CATLIN						
TOTAL FOR 072600 CATLIN						
	Original Amount	23,782,518	9,462,700	6,069,440	116,715,155	1,380,476.44
	Total Adjustments	0	0	0	0	0.00
	Ending Amount	23,782,518	9,462,700	6,069,440	116,715,155	1,380,476.44
SWIS: 073200 ERIN						
07320	Wood Robert L 322 Bartlett Rd Per Chemung County RPTSA, owner applied and was eligible for Basic STAR but exemption was not on tax roll in error.	HDYER 10/27/14	26,400			-535.06

TAX ADJUSTMENT LOG

All SWIS Codes / All Adjustment Dates

SWIS Property# Bill #	Owner / Property Location Reason for Adjustment	Original Amount	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
TOTAL FOR 073200 ERIN							
		Original Amount	8,137,895	7,823,200	5,941,229	64,313,220	859,567.78
		Total Adjustments	0	26,400	0	0	-535.06
		Ending Amount	8,137,895	7,849,600	5,941,229	64,313,220	859,032.72
SWIS: 073401 HORSEHEADS VILLAGE							
07340	Midland Associates 2665-2667 Corning Rd					-78,600	-1,507.39
58.16-1-4	Per Chemung County RPTSA, Assessor certified that she						
005774	agreed to reduce the AV but failed to do so on tax roll. HDYER 10/24/14						
07340	1093 Group LLC 2144 Grand Central Ave		-234,990			-560,300	-6,238.77
59.18-1-4.111	Chemung County Supreme Court Stipulation - Tax						
006847	Certiorari Settlement HDYER 01/13/15						
TOTAL FOR 073401 HORSEHEADS VILLAGE							
		Original Amount	85,735,336	31,126,125	33,423,555	433,833,666	5,457,724.95
		Total Adjustments	-234,990	0	0	-638,900	-7,746.16
		Ending Amount	85,500,346	31,126,125	33,423,555	433,194,766	5,449,978.79
SWIS: 073489 HORSEHEADS							
TOTAL FOR 073489 HORSEHEADS							
		Original Amount	85,651,236	49,272,300	34,987,350	621,826,038	8,686,616.23
		Total Adjustments	0	0	0	0	0.00
		Ending Amount	85,651,236	49,272,300	34,987,350	621,826,038	8,686,616.23
SWIS: 074001 MILLPORT							
TOTAL FOR 074001 MILLPORT							
		Original Amount	528,000	1,537,000	957,140	7,043,840	78,566.50
		Total Adjustments	0	0	0	0	0.00
		Ending Amount	528,000	1,537,000	957,140	7,043,840	78,566.50
SWIS: 074089 VETERAN							
TOTAL FOR 074089 VETERAN							
		Original Amount	23,835,275	17,135,700	12,178,045	160,868,699	2,090,608.39
		Total Adjustments	0	0	0	0	0.00
		Ending Amount	23,835,275	17,135,700	12,178,045	160,868,699	2,090,608.39
SWIS: 442200 CAYUTA							
TOTAL FOR 442200 CAYUTA							
		Original Amount	82,100	589,080	342,600	4,899,945	69,311.72
		Total Adjustments	0	0	0	0	0.00
		Ending Amount	82,100	589,080	342,600	4,899,945	69,311.72

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SWIS Property# Bill #	Owner / Property Location Reason for Adjustment	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
	Original Amount	336,833,840	158,743,239	129,222,136	2,197,375,966	29,689,742.89
	Total Adjustments	-234,990	84,600	-56,980	-844,100	-12,076.67
	Ending Amount	336,598,850	158,827,839	129,165,155	2,196,531,866	29,677,666.22

REPORT TOTALS