

**RESOLUTION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL
DISTRICT DATED APRIL 8, 2024, TO WITHDRAW AND
AMEND SCHOOL TAX ROLLS**

WHEREAS, the Assessor of the Town of Glenville has certified that a 420 tax exemption application was not timely filed for an organization that was otherwise qualified for the exemption on the 2023 assessment rolls from the Town of Glenville used to levy 2023 school taxes for the Scotia-Glenville Central School District; and

WHEREAS, the Schenectady County Director of Real Property Tax Services has advised that some of the taxes previously reimbursed to Scotia-Glenville Central School District was ultimately determined to be erroneously levied and therefore uncollectible;

WHEREAS, the errors were discovered subsequent to the expiration of the warrants for collection of school taxes; and

WHEREAS, Section 558 of the Real Property Tax Law provides for the cancellation and chargeback of any such taxes re-levied by the County; now, therefore, be it

RESOLVED, that the Board of Education of the Scotia-Glenville Central School District does hereby authorize and direct that the 2023 school taxes for the following properties be corrected:

Parcels: 29.16-2-50.111 and 29.67-1-1, both owned by the Empire State Youth Orchestra, amount of corrected taxes:

\$ 0

And, be it further

RESOLVED, that the School District Chief Executive Officer is hereby directed to accept the cancellation and chargeback of real property taxes authorized herein in accordance with the provisions of the Real Property Tax Law by reducing the receivable from the County, and, be it further

RESOLVED, that this resolution shall take effect immediately.

I hereby certify that the above is a true and correct copy of a resolution adopted by the Board of Education at a Regular Meeting held on April 8, 2024, at which a quorum was present and acted throughout.

Attest:

District Clerk



RESOLUTION 15-24

Sponsored by Legislator Fields:

A RESOLUTION AUTHORIZING THE CHARGEBACK OF UNCOLLECTIBLE TAXES TO CERTAIN SCHOOL DISTRICTS

BE IT ENACTED, by the Legislature of the County of Schenectady, as follows:

WHEREAS, the Commissioner of Finance has advised by memorandum dated December 18, 2023 that some of the taxes previously reimbursed to certain school districts were ultimately determined to be erroneously levied and therefore uncollectible; and

WHEREAS, Section 558 of the Real Property Tax Law provides for the cancellation and chargeback of any such taxes re-levied by the County; now, therefore, be it

RESOLVED, that the following school districts shall be charged back the indicated amounts as provided for by law, to wit:

| | |
|--|---------------|
| Duanesburg Central School District | \$ 4,124.16 |
| Niskayuna Central School District | \$ 286,176.94 |
| Scotia-Glenville Central School District | \$ 19,135.93 |
| Schalmont Central School District | \$ 110.70 |
| TOTAL | \$ 309,547.73 |

County of Schenectady

Jaelyn L. Falotico
Commissioner of Finance

Department of Finance

620 STATE STREET, COUNTY OFFICE BUILDING
SCHENECTADY, NY 12305-2114
(518) 388-4260, FAX (518) 388-4248



December 18, 2023

Andrew Giaquinto
Business Administrator
Scotia-Glenville Central School District
900 Preddice Parkway
Scotia, New York 12302

Dear Andrew Giaquinto:

The below listed taxes previously levied on behalf of the school district were illegally or erroneously assessed and have been subsequently cancelled or refunded. Notification is hereby given that the Schenectady County Board of Legislators will be approving at its January 2024 meeting the chargebacks to the school district of these taxes in accordance with Section 556 of the Real Property Tax Law.

| | | | |
|------------------------------|---------|------------------|---------------------|
| Empire State Youth Orchestra | 2022/23 | G:29.16-2-50.111 | \$ 17,016.09 |
| Empire State Youth Orchestra | 2022/23 | G:29.67-1-1 | \$ <u>2,119.84</u> |
| | | Total | \$ <u>19,135.93</u> |

If you have any questions, please do not hesitate to contact me.

Sincerely,

Robert M. Zych
Director of Treasury Systems

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~~Hereto~~

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TAD Get
Reserve



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554

(12/17)

RECEIVED

Part 1 – General information: To be completed in duplicate by the applicant.

JAN 2023

| | | | |
|---|---|--|-------------|
| Names of owners Empire State Youth Orchestra | | Location of property (street address) Mac Arthur Drive | |
| Mailing address of owners (number and street or PO box) 432 State Street | | City, town, or village Glenville | |
| City, village, or post office Schenectady | State NY | ZIP code 12305 | State NY |
| Daytime contact number | Evening contact number | Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 422289 29.16-2-50.11 | |
| Account number (as appears on tax bill) 010208 | Amount of taxes currently billed 35,299.75 | | |
| Reasons for requesting a correction to tax roll: RPTL 550, Subdivision 7(Unlawful Entry). Tax exempt property transferred ownership to tax exempt organization who would have otherwise qualified, however, property transferred after March 1(March 4th) and new owner did not timely file 420 tax exemption application. Consequently, the property was placed on Roll Section 1. Owners have since filed and are tax exempt(RS 8) for 2023. | | | |

I hereby request a correction of tax levied by Schenectady County for the year(s) 2023
(County, city, village, etc.)

| | |
|--|--------------------|
| Signature of applicant <i>William S. Ruttle, Assessor</i> | Date 01-06-2023 |
|--|--------------------|

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls. If a *Directed reinstatement*, see instructions.

| | |
|---|---|
| Date application received <u>1/6/23</u> | Period of warrant for collection of taxes <u>1/1/23</u> |
| Last day for collection of taxes without interest | Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/> |
| Signature of official <i>[Signature]</i> | Date <u>1/17/23</u> |

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553. Unlawful Entry Sec. 550(7)(a), RPTL

Part 3 – For use by the tax levying body or official designated by resolution 29-23 (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry Directed reinstatement

| | |
|---|--|
| Amount of taxes currently billed 35,299.75 | Corrected tax 0.00 |
| Date notice of approval mailed to applicant | Date order transmitted to collecting officer |

Application denied (reason):

| | |
|---|------------------------|
| Signature of chief executive officer, or official designated by resolution <i>Jarvis Fabiano</i> | Date <u>2/17/23</u> |
|---|------------------------|

MA [Signature]

Collection: Town & County 2023

Fiscal Year Start: 1/1/2023

Fiscal Year End: 12/31/2023

Warrant Date: 1/1/2023

Total Tax Due (minus penalties & interest)

\$35,299.75

\$35,299.75

Pay Full

| | | | |
|---------------------------------|-----------------------|--|-------------------------------------|
| Tax Bill # 010208 | SWIS 422289 | Tax Map # 29.16-2-50.111 | Status Unpaid |
| Address Mac Arthur Dr | | Municipality Town of Glenville | School Scotia Glenville ✓ |

Owners

Empire State Youth Orchestra
432 State St
Schenectady, NY 12305

Property Information

Roll Section: X 9
Property Class: School
Lot Size: 5.70

Assessment Information

Full Market Value: 949333.00
Total Assessed Value: 712000.00
Uniform %: 75.00

Wholly Exempt

| Description | Tax Levy | Percent Change | Taxable Value | Rate | Tax Amount |
|-------------------|----------|----------------|---------------|------------|-------------|
| County | 15462383 | 0.8000 | 712000.000 | 7.33623600 | \$5,223.40 |
| County-Elections | 415159 | 2.5000 | 712000.000 | 0.19655900 | \$139.95 |
| Town General | 2354166 | 3.0000 | 712000.000 | 1.11458900 | \$793.59 |
| Town Outside | 3082045 | 3.5000 | 712000.000 | 1.77857400 | \$1,266.34 |
| Highway | 2070507 | 4.0000 | 712000.000 | 1.19484000 | \$850.73 |
| School Relevy | 0 | 0.0000 | 0.000 | 0.00000000 | \$18,207.22 |
| Exemption relevy | 0 | 0.0000 | 0.000 | 0.00000000 | \$6,938.87 |
| Fire dist 5 and 9 | 706682 | 2.0000 | 712000.000 | 2.63996200 | \$1,879.65 |
| Water district 3 | 0 | 0.0000 | 0.000 | 0.02247300 | \$0.00 |

17,016.09
< 1,191.13

Total Taxes: \$35,299.75

FULL PAYMENT OPTION

| From: | To: | Tax Amount | Penalty | Notice Fee | Total Due |
|--------|--------------|-------------|------------|------------|-------------|
| Jan 01 | Jan 31, 2023 | \$35,299.75 | \$0.00 | \$0.00 | \$35,299.75 |
| Feb 01 | Feb 28, 2023 | \$35,299.75 | \$441.25 | \$0.00 | \$35,741.00 |
| Mar 01 | Mar 31, 2023 | \$35,299.75 | \$882.49 | \$0.00 | \$36,182.24 |
| Apr 01 | May 01, 2023 | \$35,299.75 | \$1,323.74 | \$0.00 | \$36,623.49 |

| Estimated State Aid - Type | Amount |
|----------------------------|-------------|
| County | 53738139.00 |
| Town | 1266263.00 |

Mail Payments To:

Janet Davignon
Receiver of Taxes
18 Glenridge Rd. Glenville, NY 12302 (518)688-1200 option 6



Application for Corrected Tax Roll

RP-554
(12/17)

RECEIVED

JAN 10 2023

Part 1 – General information: To be completed in duplicate by the applicant.

| | | | | | |
|---|--|------------------------|---|---|--------------------|
| Names of owners Empire State Youth Orchestra | | | Location of property (street address) Off Henry St/Mac Arthur Drive | | |
| Mailing address of owners (number and street or PO box) 432 State Street | | | City, town, or village Scotia | | |
| City, village, or post office Schenectady | | State NY | ZIP code 12305 | | State NY |
| Daytime contact number | | Evening contact number | | Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 422201 29.67-1-1 | |
| Account number (as appears on tax bill) 000245 | | | Amount of taxes currently billed 3,682.98 | | |
| Reasons for requesting a correction to tax roll: RPTL 550, Subdivision 7(Unlawful Entry). Tax exempt property transferred ownership to tax exempt organization who would have otherwise qualified, however, property transferred after March 1(March 4th) and new owner did not timely file 420 tax exemption application. Consequently, the property was placed on Roll Section 1. Owners have since filed and are tax exempt(RS 8) for 2023. | | | | | |

I hereby request a correction of tax levied by Schenectady County for the year(s) 2023
(County, city, village, etc.)

| | |
|---|---------------------------|
| Signature of applicant <i>William S. Purcell, Assessor</i> | Date 01-06-2023 |
|---|---------------------------|

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls. If a Directed reinstatement, see instructions.

| | |
|---|---|
| Date application received 1/6/23 | Period of warrant for collection of taxes 1/1/23 |
| Last day for collection of taxes without interest 1/31/23 | Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/> |
| Signature of official <i>[Signature]</i> | Date 1/17/23 |

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of Scotia who must consider the attached report and recommendation as equivalent of petitions filed under section 553. Unlawful Entry Sec. 550(7)(a) RPTL

Part 3 – For use by the tax levying body or official designated by resolution 29-23 (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry Directed reinstatement

| | |
|---|--|
| Amount of taxes currently billed 3,682.98 | Corrected tax 0.00 |
| Date notice of approval mailed to applicant | Date order transmitted to collecting officer |

| | |
|--|------------------------|
| Application denied (reason): | |
| Signature of chief executive officer, or official designated by resolution <i>[Signature]</i> | Date 2/17/23 |

Collection: Town & County 2023

Fiscal Year Start: 1/1/2023

Fiscal Year End: 12/31/2023

Warrant Date: 1/1/2023

Total Tax Due (minus penalties & interest) \$3,682.98

\$3,682.98

Pay Full

| | | | |
|---|--|-------------------------------------|-------------------------|
| Tax Bill # 000245 | SWIS 422201 | Tax Map # 29.67-1-1 | Status Unpaid |
| Address Off Henry St/MacArthur Dr | Municipality Town of Glenville | School Scotia Glenville ✓ | |

Owners

Empire State Youth Orchestra
432 State St
Schenectady, NY 12305

Property Information

Roll Section: T 9
Property Class: Com vac w/im
Lot Size: 2.89

Assessment Information

Full Market Value: 118267.00
Total Assessed Value: 88700.00
Uniform %: 75.00

Wholly Exempt

| Description | Tax Levy | Percent Change | Taxable Value | Rate | Tax Amount |
|------------------|----------|----------------|---------------|------------|------------|
| County | 15462383 | 0.8000 | 88700.000 | 7.33623600 | \$650.72 |
| County-Elections | 415159 | 2.5000 | 88700.000 | 0.19655900 | \$17.43 |
| Town General | 2354166 | 3.0000 | 88700.000 | 1.11458900 | \$98.86 |
| School Relevy | 0 | 0.0000 | 0.000 | 0.00000000 | \$2,268.23 |
| Exemption relevy | 0 | 0.0000 | 0.000 | 0.00000000 | \$647.74 |

Total Taxes: \$3,682.98

*2,119.84
148.39*

FULL PAYMENT OPTION

| From: | To: | Tax Amount | Penalty | Notice Fee | Total Due |
|--------|--------------|------------|----------|------------|------------|
| Jan 01 | Jan 31, 2023 | \$3,682.98 | \$0.00 | \$0.00 | \$3,682.98 |
| Feb 01 | Feb 28, 2023 | \$3,682.98 | \$46.04 | \$0.00 | \$3,729.02 |
| Mar 01 | Mar 31, 2023 | \$3,682.98 | \$92.07 | \$0.00 | \$3,775.05 |
| Apr 01 | May 01, 2023 | \$3,682.98 | \$138.11 | \$0.00 | \$3,821.09 |

| Estimated State Aid - Type | Amount |
|----------------------------|-------------|
| County | 53738139.00 |
| Town | 1266263.00 |

Mail Payments To:

Janet Davignon
Receiver of Taxes
18 Glenridge Rd. Glenville, NY 12302 (518)688-1200 option 6